UMTSHEZI MUNICIPALITY

ANNUAL BUDGET

2010/2011

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MAYOR'S REPORT

The 2010/11 annual budget and its related policies has been compiled in compliance with the Municipal Finance Management Act No. 56 of 2003 and the Municipal Budget and Reporting Regulations which is aimed at improving credibility, sustainability, transparency, accuracy and reliability of municipal budgets.

The objective of the budget formats reform is to:

1. Ensure that municipal budget and financial reporting formats support the other financial management reforms introduced by the MFMA;
2. Improve the local governments spheres' ability to deliver basic services to all by-
    - addressing issues of financial sustainability, and
    - facilitating informed policy choices and medium term planning of service delivery by requiring targets to be aligned to achieve backlog elimination.

The 2010/11 annual budget has been prepared using realistic estimates and guided by the guidelines as per the National Treasury. The main aim of the budget is SERVICE DELIVERY. It is also aimed at ensuring that services are effectively and efficiently rendered in the most economical way.

Budget roadshows were held after the tabling of the draft budget and the public comments have been received. Although the public raised issues relating to water, electricity supply was one of the key issues raised. Comments were received from the business community to reduce the rates increase and many other issues relating to roads were raised.

We have listened to the comments and have adjusted the capital budget to include the upgrading of the roads in the Wembezi A Section and Wembezi C Section. Also, we have reduced the rates increase from 9% to 8%.

As a result of the above, an overview of the budget is as follows:

Total operating income – R211,387,000.
Total Operating expenditure – R200,867,000
Operating Surplus – R10,521,000
Capital Transfers – R28,900,000
Surplus after Capital Transfers – R39,421000

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Total capital expenditure is expected to be R44,543,000. This would be financed from capital grants received from the Municipal Infrastructure Grant, Neighbourhood Development Grant, INEP, DBSA external loan and council funding.

R12million will be spent on the Wembezi interchange and Wembezi economic development programme. We are sure that much progress will be made and that much economic improvement will occur in the community.

We know that working together we can always achieve better results. Let us continue to strive for "Better Transformation and Sustainability" for all in uMtshezi.

MAYOR
COUNCILLOR ML SHELEMBE

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RESOLUTIONS

It is recommended that Full Council:

1. approve the 2010/11 annual budget of the Municipality

2. approve all proposed rates, taxes and tariffs for services provided by the municipality

3. approve the measurable performance objectives for the annual budget for each year of the medium term revenue and expenditure framework

4. approve the transfer of funds to a separate bank account for purposes contemplated in section 12 of the Act; and

5. approve all the budget-related policies or amendments to such policies

UMTSHEZI MUNICIPALITY – BUDGET 2010/2011

EXECUTIVE SUMMARY

BACKGROUND

The preparation of the 2010/11 annual budget is made on the back drop of South Africa having been in a recession and although theoretically out of recession, having to still deal with the effects of a downturn in the economy and the strain that consumers are faced with meeting monthly expenses.

S21 of the Municipal Finance Management Act deals with Municipal Budgets and describes the entire budgeting process. The Mayor is tasked with co-ordinating the processes for preparing the budget, reviewing the Integrated Development Plan (IDP) and budget related policies. The Accounting officer, as per S68 of the MFMA, is required to assist the mayor in developing and implementing the budgetary process.

When drafting this budget, consideration was given to Section 18 of the MFMA which states that:

"An annual budget may only be funded from-

a) realistically anticipated revenues to be collected;
b) cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
c) borrowed funds, but only for the capital budget referred to in section 17(2)

(2) Revenue projections in the budget must be realistic, taking into account-

a) projected revenue for the current year based on collection levels to date; and
b) actual revenue collected in previous financial years."

In addition to the budget, an amendment to the Municipal Systems Act (MSA) and Chapter 4 of the MFMA require that the Integrated Development Plan (IDP) be adopted at the same time of adopting the budget. The IDP informs the budget and their simultaneous adoption will ensure that the budget is properly aligned to the IDP and ensure that planned projects are credible and that the budgets are realistic and implementable.

The annual budget was prepared in accordance to the National Treasury's content and format as contained in circulars 28, 42 and 45. The two concepts considered were:

1) that the budget must be funded according to S18 of the MFMA (as mentioned above), and
2) that the budget must be credible.

A credible budget is described as one that:

- Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality
- Is achievable in terms of agreed service delivery and performance targets

- Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions
- Does not jeopardize the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

The annual budget was also drafted taking into consideration the guidelines outlined in MFMA Circular 51, Municipal Budget Circular for the 2010/11 MTREF.

CONSULTATIVE PROCESS

As mentioned above, the IDP informs the budget. Various public meetings have been held and input has been gained from these meeting to compile the IDP. Projects identified in the 2010 IDP that have not yet been started, have also been included in the annual budget. Also, strategic workshops have been held with political stakeholders to identify needs in the various wards that would be included in the IDP. These needs were prioritized and some have been included in the 2010/11 budget.

In addition to the above, budget meetings were held in the communities to inform the community about the budget and to obtain their comments. The budget was also publicized in the media (via a newspaper that was freely distributed). Comments were obtained from the various budget meetings that were held in Wembezi, Estcourt and Weenen. These comments were considered and some changes to the draft budget was made to accommodate the changes.

PAST AND CURRENT PERFORMANCE

The 2008/09 financial position, financial performance and cash flow results were a marked improvement from the previous year. The cash flow situation improved with the financial statements reporting favourable bank balances. Although a loss was reported in the Statement of Financial Performance, this loss was largely due to an unexpected increase in the depreciation charge of R17million. Excluding this charge, a large profit would have been reported. In addition to this, the Auditor's General report showed an improvement in the financial position, as the going concern problem that existed in 2007/08, no longer existed in 2008/09. These favourable results could only be achieved through proper budgeting and effective control of those budgets. Last year it was said that the 2008/09 budget had been compiled with realistically anticipated revenues. This same approach has been adopted in the preparation of 2010/11 budget in order to ensure sustained improved results. Outstanding consumer debt still remains a concern, but with the help of all the political stakeholders, we are confident that the debt would reduce.

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ALIGNMENT WITH NATIONAL AND PROVINCIAL PRIORITIES

The economic crisis worldwide has had huge effects on businesses and consumers in South Africa. As a result of the recession, more than 900,000 people lost their jobs, and in most cases, this person was the bread winner of the family. This would mean that there is an increased number of people that do not have jobs, cannot meet monthly bills and find it difficult to put food on the table everyday. These factors were considered when drafting this budget.

With the limited resources available, careful consideration was given to the National Budget Review 2010 notes which states:
"*Over the next few years, government must deliver more services – and deliver them efficiently – within a tight resource envelope. Achieving this objective requires a new way of working:*

- *The budget has been reprioritized so that money is moved from low priority programmes to high priority programmes*
- *A performance culture where people are held accountable for their actions, accompanied by clear, measurable outcomes related to key development priorities*
- *Government will manage growth in its consumption expenditure (wages, and goods and services) and obtain better value for money.*
- *Corruption, particularly in the tender system, will be uprooted.'*

This stance of reprioritizing programmes has been done in this budget to ensure that service delivery is achieved.

LEVELS OF RATES, SERVICE CHARGES AND OTHER FEES AND CHARGES

RATES
The Municipality had implemented the Municipal Property Rates Act (MPRA). This came into effect on the 1st of July 2009. The implementation of this policy included the revaluation of properties to market related values. The property values have increased substantially, but the percentage increase in terms of the total rates income receivable was only 10% more than the previous year i.e total rates income. The increases in consumers bills varied considerably and resulted in many disgruntled consumers lodging objections and quering rates billed. Many of the queries and values are resolved and property values adjusted, however, some consumers still refuse to accept the new rates chargeable.

For the 2010/11 financial year, total property rates income is estimated to increase by 8%. This increase was initially drafted at 9%, but after public participation was reduced to 8%. Although this is higher than the current CPI figures, it is less than the 10% in the prior years.

SERVICE CHARGES AND OTHER FEES AND CHARGES

The increase in the electricity has caused much debate nationally. Although Eskom is proposing a 28,9% increase in tariffs for municipalities, Nersa is currently wanting to impose a 19% increase for the Municipality. This increase of 19% is not financially viable for the Municipality. The Municipality has had a history of being below NERSA benchmarks with regards to electricity tariffs. The gross profit percentage for the electricity business unit is 22%, whereas NERSA benchmarks state that it should be at 33%. This 22% gross profit is after implementing a 28,9% increase in electricity tariffs for the Municipality. The increase for the electricity tariffs is budgeted at 28,9%.

With the increase in other services, we were guided by the current consumer price index of 6%. All other services increased by 6%.

SUMMARY

Increase in tariffs:

Property Rates Charges	8%
Electricity	28,9%
Refuse Removal Charges	6%
Rent	6%
Hire Charges	6%
Other Services	6%

FISCAL STRATEGY, FINANCIAL POSITION, CONSTRAINTS, ONGOING VAIBILITY AND SUSTAINABILITY

The Umtshezi Municipality has identified the need of linking the IDP to a workable financial plan. Development of this plan is important to:

- Ensure a close planning and budgeting link
- Inform municipal budgeting over tier
- Facilitate inter-governmental alignment with regard to capital requirements and sources of funding
- Assess financial management arrangements and financial strategy; and
- Outline revenue and expenditure forecasts.

This financial plan also addresses the following important issues:

- Establishing financial management systems and efficient, effective internal audit systems
- Funding availability over a 3-5 year planning period
- The balancing of income with objectives established in terms of the IDP.

The Municipality believes that forward planning, proper controls and good budgeting will enable it to continue with its financial plan and will ensure financial stability.

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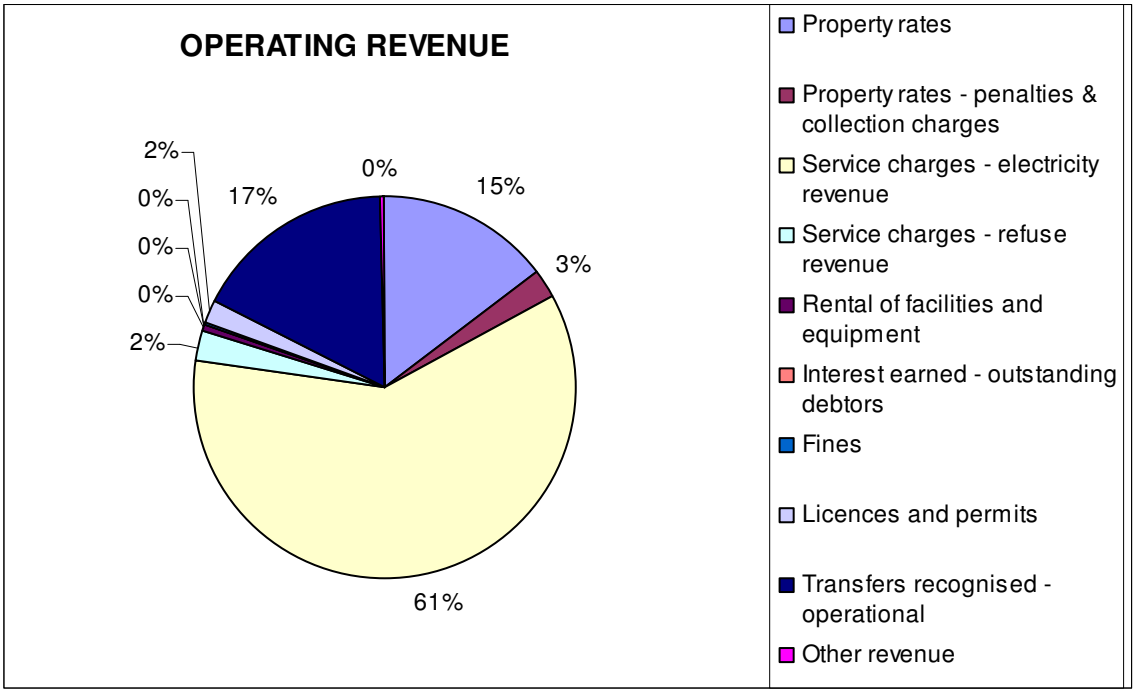
HIGHLIGHTS FROM THE BUDGET

OPERATING BUDGET

The total operating income reported in the operating budget, including operating grants, is R211,387,000. The total operating expenditure is budgeted at R200,867,000. The net operating surplus is estimated to be R10,521,000.

Below is a summary of the total income received:

Description	Amount (R'000)
Property Rates	31,332
Rates penalties	5,357
Electricity	126,782
Refuse	5,222
Rent of facilities	840
Interest earned	237
Fines	293
Licences and Permits	4604
Transfers / Grants	35,935
Other	787



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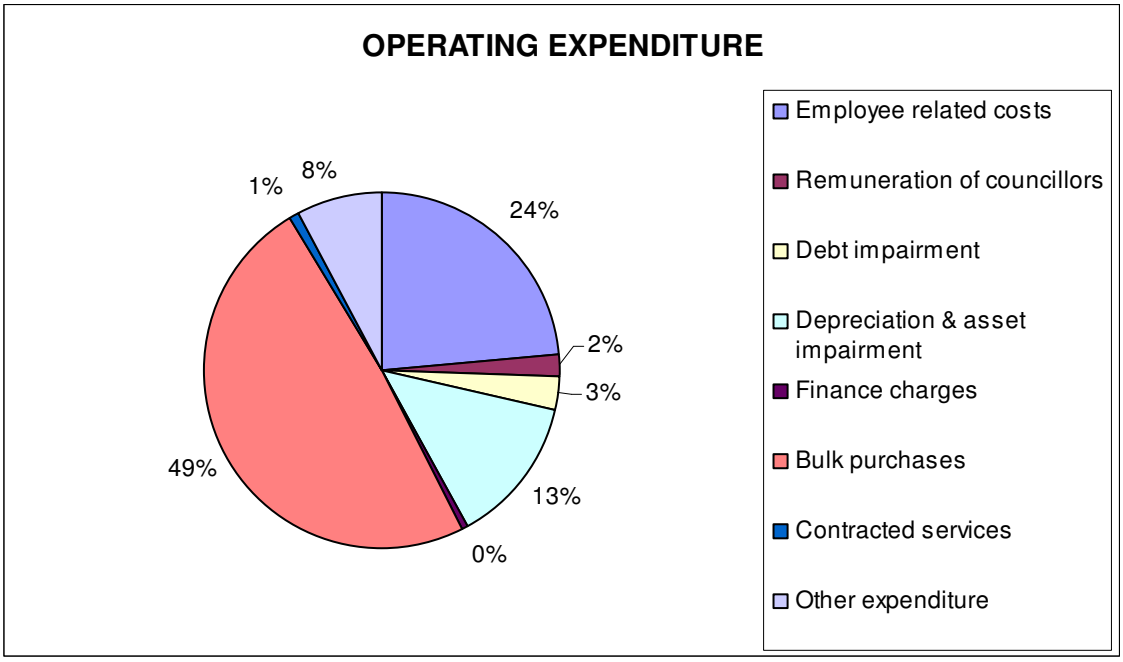
Operating expenditure is summarized as follows:

Description	Amount (R'000)
Employee related costs	47,259
Remuneration of councillors	3,964
Debt Impairment	6,000
Depreciation & asset impairment	27,100
Finance charges	963
Bulk purchases	98,242
Contracted services	1,967
Other expenditure	15,372



CAPITAL EXPENDITURE

Total capital expenditure is estimated to be R44,542,981. It is apportioned to the five business units as follows:

Corporate Services	R492,500
Finance	R25,600
Civil	R12,740,881
Planning, Economic and Social	R22,814,000
Electricity	R8,470,000

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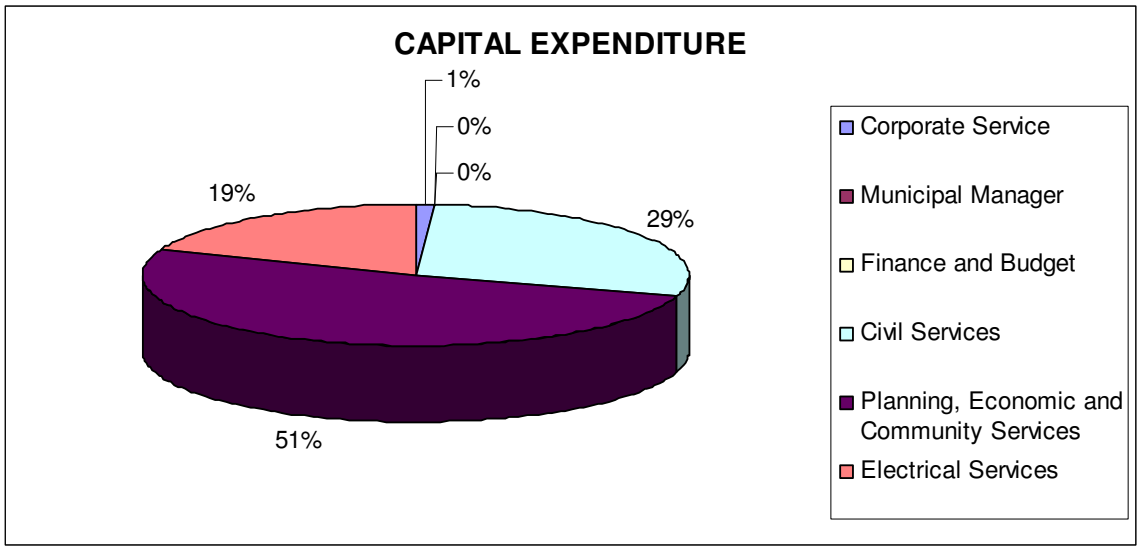


The capital expenditure will be funded as follows:

• Municipal Infrastructure Grant	R8,739,000
• Neighbourhood Development Partnership Grant	R12,000,000
• INEP	R660,000
• External Funding – DBSA	R13,500,000
• Council Funded	R2,125,981
• Community Residential Unity Programme	R7,500,000
	R44,542,981

CONCLUSION

The annual budget for the 2010/11 financial year was based on realistic incomes and expenditure of the municipality. Working together with the community, the Municipality can achieve the projected results.

ANNUAL BUDGET TABLES

KZN234 Umtshezi - Table A1 Budget Summary

Description	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Financial Performance										
Property rates	**25,862**	28,556	31,415	34,065	34,065	34,065	34,065	36,689	38,890	41,224
Service charges	54,120	57,382	76,622	99,882	103,283	103,283	103,283	132,004	168,957	216,518
Investment revenue	–	–	–	–	–	–	–	–	–	–
Transfers recognised - operational	10,160	13,157	18,328	27,026	28,155	28,155	28,155	35,935	34,364	37,582
Other own revenue	8,109	7,548	12,341	6,220	6,376	6,377	6,377	6,760	7,165	7,595
Total Revenue (excluding capital transfers and contributions)	98,251	106,644	138,706	167,193	171,879	171,880	171,880	211,387	249,377	302,919
Employee costs	31,469	37,874	37,012	43,292	43,292	43,292	43,292	47,259	51,040	55,123
Remuneration of councillors	2,886	3,299	3,621	3,670	3,670	3,670	3,670	3,964	4,281	4,623
Depreciation & asset impairment	10,955	6,307	17,220	9,000	18,000	18,000	18,000	27,100	34,252	41,008
Finance charges	6,825	303	491	765	318	318	318	963	833	697
Materials and bulk purchases	38,380	40,614	55,371	74,216	76,216	76,216	76,216	98,242	126,634	163,232
Transfers and grants	–	1,050	–	–	–	–	–	–	–	–
Other expenditure	22,287	23,091	46,893	35,637	30,102	30,102	30,102	23,339	21,161	22,374
Total Expenditure	112,801	112,539	160,608	166,580	171,598	171,598	171,598	200,867	238,202	287,058
Surplus/(Deficit)	(14,550)	(5,895)	(21,903)	612	281	282	282	10,521	11,175	15,861
Transfers recognised - capital	–	4,030	18,895	10,518	19,900	19,900	19,900	28,900	33,761	29,779
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(14,550)	(1,866)	(3,008)	11,130	20,181	20,182	20,182	39,421	44,936	45,640
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(14,550)	(1,866)	(3,008)	11,130	20,181	20,182	20,182	39,421	44,936	45,640
Capital expenditure & funds sources										
Capital expenditure	**8,437**	10,256	20,451	25,821	13,230	13,230	13,230	44,543	37,761	33,779
Transfers recognised - capital	**4,307**	7,024	18,895	10,518	9,592	9,592	9,592	28,899	33,761	29,779
Public contributions & donations	**–**	–	–	–	–	–	–	–	–	–
Borrowing	**–**	–	–	8,500	–	–	–	13,500	–	–
Internally generated funds	**4,130**	3,232	1,646	6,803	3,638	3,638	3,638	2,144	4,000	4,000
Total sources of capital funds	**8,437**	10,256	20,541	25,821	13,230	13,230	13,230	44,543	37,761	33,779
Financial position										
Total current assets	**97,629**	77,083	69,180	65,074	69,217	59,254	59,254	59,485	83,507	88,906
Total non current assets	**41,127**	629,624	626,586	159,581	625,263	626,432	626,432	663,951	683,037	721,458
Total current liabilities	**69,653**	50,388	46,211	25,638	25,638	15,639	15,639	23,428	24,457	25,542
Total non current liabilities	**7**	2,059	3,634	10,500	2,000	3,205	3,205	13,928	11,071	8,165
Community wealth/Equity	**69,095**	654,260	645,921	188,516	666,842	666,842	666,842	686,081	731,017	776,658
Cash flows										
Net cash from (used) operating	**40,948**	(3,962)	14,798	24,510	35,473	15,674	15,674	35,747	46,988	40,806
Net cash from (used) investing	**(33,968)**	(7,585)	(10,094)	(28,769)	(16,678)	(16,678)	(16,678)	(43,508)	(37,761)	(33,779)
Net cash from (used) financing	**–**	2,843	1,896	8,365	(135)	(135)	(135)	9,588	(6,117)	(3,912)
Cash/cash equivalents at the year end	**5,252**	(3,452)	3,147	655	21,808	2,008	2,008	3,835	6,946	10,061
Cash backing/surplus reconciliation										
Cash and investments available	**50,032**	24,818	12,787	23,485	24,638	2,339	2,339	4,115	7,225	10,341
Application of cash and investments	**62,457**	20,065	29	(20,669)	(23,408)	(45,740)	(45,740)	(35,862)	(48,660)	(58,188)
Balance - surplus (shortfall)	**(12,425)**	4,753	12,758	44,154	48,046	48,079	48,079	39,977	55,885	68,529
Asset management										
Asset register summary (WDV)	**113,156**	624,021	625,529	629,316	619,324	619,324	639,685	639,685	655,319	658,708
Depreciation & asset impairment	**10,955**	6,307	17,220	9,000	18,000	18,000	27,100	27,100	34,252	41,008
Renewal of Existing Assets	**–**	–	–	–	–	–	–	–	21	–
Repairs and Maintenance	**1,026**	6,161	5,923	7,134	7,128	7,128	4,177	4,177	4,554	4,964
Free services										
Cost of Free Basic Services provided	**184**	220	240	275	276	276	291	291	308	326
Revenue cost of free services provided	**4,203**	4,640	4,880	49,460	49,460	49,460	53,917	53,917	55,937	59,066
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	6,000	5,000	5,000	5,000	5,000	5,000	6,000	6,000	6,000	6,000

KZN234 Umtshezi - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue - Standard										
Governance and administration		**39,709**	**44,481**	**58,708**	**59,613**	**62,549**	**62,550**	**69,685**	**73,967**	**77,475**
Executive and council		344	365	470	694	694	694	686	841	1,037
Budget and treasury office		39,338	44,087	58,201	58,864	61,841	61,842	68,945	73,059	76,356
Corporate services		27	29	37	55	14	14	54	67	82
Community and public safety		**1,416**	**1,791**	**15,703**	**2,852**	**13,580**	**13,580**	**10,444**	**10,991**	**11,224**
Community and social services		158	167	215	316	316	316	313	383	471
Sport and recreation		36	38	49	73	73	73	72	88	109
Public safety		185	195	252	372	372	372	368	450	557
Housing		–	293	13,771	–	10,728	10,728	7,500	10,000	10,000
Health		1,037	1,098	1,416	2,091	2,091	2,091	2,191	70	87
Economic and environmental services		**6,266**	**8,807**	**12,505**	**12,639**	**12,760**	**12,760**	**28,233**	**28,415**	**26,572**
Planning and development		–	–	–	–	–	–	15,000	12,400	7,000
Road transport		6,139	8,672	12,332	12,383	12,504	12,504	12,980	15,705	19,189
Environmental protection		127	135	173	256	256	256	253	310	383
Trading services		**50,860**	**55,594**	**70,685**	**102,607**	**102,890**	**102,890**	**131,925**	**169,765**	**217,427**
Electricity		48,615	53,213	67,614	98,074	98,357	98,357	127,442	164,273	210,651
Water		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		2,245	2,381	3,071	4,533	4,533	4,533	4,483	5,492	6,776
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Standard	2	**98,251**	**110,673**	**157,600**	**177,711**	**191,779**	**191,780**	**240,287**	**283,138**	**332,698**
Expenditure - Standard										
Governance and administration		**23,565**	**23,511**	**33,551**	**34,810**	**38,764**	**38,764**	**55,589**	**66,883**	**77,580**
Executive and council		5,396	5,384	7,682	7,969	7,969	7,969	7,758	9,440	11,545
Budget and treasury office		14,146	14,113	20,141	20,900	24,854	24,854	42,047	50,406	57,428
Corporate services		4,023	4,014	5,728	5,941	5,941	5,941	5,784	7,037	8,607
Community and public safety		**6,783**	**6,765**	**9,656**	**10,016**	**9,974**	**9,974**	**9,710**	**11,817**	**12,475**
Community and social services		1,687	1,681	2,401	2,490	2,490	2,490	2,425	2,952	3,608
Sport and recreation		276	275	392	407	407	407	396	482	590
Public safety		3,698	3,689	5,265	5,461	5,461	5,461	5,316	6,469	5,936
Housing		28	28	40	42	–	–	–	–	–
Health		1,094	1,092	1,558	1,616	1,616	1,616	1,573	1,914	2,341
Economic and environmental services		**20,942**	**20,894**	**29,819**	**30,927**	**30,927**	**30,927**	**23,897**	**36,632**	**44,808**
Planning and development		6,519	6,505	9,283	9,628	9,628	9,628	5,278	11,404	13,949
Road transport		8,710	8,689	12,401	12,862	12,862	12,862	10,414	15,235	18,635
Environmental protection		5,713	5,700	8,135	8,437	8,437	8,437	8,205	9,993	12,224
Trading services		**61,005**	**60,891**	**86,899**	**90,130**	**91,236**	**91,236**	**110,993**	**122,044**	**151,184**
Electricity		56,960	56,855	81,139	84,156	85,262	85,262	106,655	114,968	142,529
Water		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		4,045	4,036	5,760	5,974	5,974	5,974	4,338	7,076	8,655
Other	4	**506**	**478**	**683**	**697**	**697**	**697**	**678**	**826**	**1,010**
Total Expenditure - Standard	3	**112,801**	**112,539**	**160,608**	**166,580**	**171,598**	**171,598**	**200,867**	**238,202**	**287,058**
Surplus/(Deficit) for the year		**(14,550)**	**(1,866)**	**(3,008)**	**11,130**	**20,181**	**20,182**	**39,421**	**44,936**	**45,640**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

KZN234 Umtshezi - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue - Standard										
Municipal governance and administration		**39,709**	**44,481**	**58,708**	**59,613**	**62,549**	**62,550**	**69,685**	**73,967**	**77,475**
Executive and council		344	365	470	694	694	694	686	841	1,037
Mayor and Council		344	365	470	694	694	694	686	841	1,037
Municipal Manager		–	–	–	–	–	–	–	–	–
Budget and treasury office		39,338	44,087	58,201	58,864	61,841	61,842	68,945	73,059	76,356
Corporate services		27	29	37	55	14	14	54	67	82
Human Resources		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Property Services		–	–	–	–	–	–	–	–	–
Other Admin		27	29	37	55	14	14	54	67	82
Community and public safety		**1,416**	**1,791**	**15,703**	**2,852**	**13,580**	**13,580**	**10,444**	**10,991**	**11,224**
Community and social services		**158**	**167**	**215**	**316**	**316**	**316**	**313**	**383**	**471**
Libraries and Archives		–		–	–	–	–	–	–	–
Museums & Art Galleries etc		58	61	79	116	116	116	115	141	173
Community halls and Facilities		50	53	68	100	100	100	99	121	149
Cemeteries & Crematoriums		50	53	68	100	100	100	99	121	149
Child Care		–	–	–	–	–	–	–	–	–
Aged Care		–	–	–	–	–	–	–	–	–
Other Community		–	–	–	–	–	–	–	–	–
Other Social		–	–	–	–	–	–	–	–	–
Sport and recreation		36	38	49	73	73	73	72	88	109
Public safety		**185**	**195**	**252**	**372**	**372**	**372**	**368**	**450**	**557**
Police		142	150	194	286	286	286	283	346	428
Fire		–	–	–	–	–	–	–	–	–
Civil Defence		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Other		43	45	**58**	86	86	86	85	104	129
Housing		**–**	**293**	**13,771**		**10,728**	**10,728**	**7,500**	**10,000**	**10,000**
Health		**1,037**	**1,098**	**1,416**	**2,091**	**2,091**	**2,091**	**2,191**	**70**	**87**
Clinics		1,008	1,068	1,377	2,033	2,033	2,033	2,134	–	–
Ambulance		–	–	–		–	–	–	–	–
Other		29	30	39	58	58	58	57	70	87
Economic and environmental services		**6,266**	**8,807**	**12,505**	**12,639**	**12,760**	**12,760**	**28,233**	**28,415**	**26,572**
Planning and development		**–**	**–**	**–**	**–**	**–**	**–**	**15,000**	**12,400**	**7,000**
Economic Development/Planning		–	–	–	–	–	–	15,000	12,400	7,000
Town Planning/Building enforcement		–	–	–	–	–	–	–	–	–
Licensing & Regulation		–	–	–	–	–	–	–	–	–
Road transport		**6,139**	**8,672**	**12,332**	**12,383**	**12,504**	**12,504**	**12,980**	**15,705**	**19,189**
Roads		4,013	6,419	9,427	8,095	8,216	8,216	8,739	10,510	12,779
Public Buses		–	–	–	–	–	–	–	–	–
Parking Garages		–	–	–	–	–	–	–	–	–
Vehicle Licensing and Testing		2,126	2,253	2,905	4,288	4,288	4,288	4,241	5,195	6,410
Other		–	–	–	–	–	–	–	–	–
Environmental protection		**127**	**135**	**173**	**256**	**256**	**256**	**253**	**310**	**383**
Pollution Control		–	–	–	–	–	–	–	–	–
Biodiversity & Landscape		–	–	–	–	–	–	–	–	–
Other		127	135	173	256	256	256	253	310	383
Trading services		**50,860**	**55,594**	**70,685**	**102,607**	**102,890**	**102,890**	**131,925**	**169,765**	**217,427**
Electricity		**48,615**	**53,213**	**67,614**	**98,074**	**98,357**	**98,357**	**127,442**	**164,273**	**210,651**
Electricity Distribution		48,615	53,213	67,614	98,074	98,357	98,357	127,442	164,273	210,651
Electricity Generation		–	–	–	–			–	–	–
Water		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Water Distribution		–	–	–	–	–	–	–	–	–
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Sewerage		–	–	–	–	–	–	–	–	–
Storm Water Management		–	–	–	–	–	–	–	–	–
Public Toilets		–	–	–	–	–	–	–	–	–
Waste management		**2,245**	**2,381**	**3,071**	**4,533**	**4,533**	**4,533**	**4,483**	**5,492**	**6,776**
Solid Waste		2,245	2,381	3,071	4,533	4,533	4,533	4,483	5,492	6,776
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Air Transport		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	**98,251**	**110,673**	**157,600**	**177,711**	**191,779**	**191,780**	**240,287**	**283,138**	**332,698**

Expenditure - Standard										
Municipal governance and administration		**23,565**	**23,511**	**33,551**	**34,810**	**38,764**	**38,764**	**55,589**	**66,883**	**77,580**
Executive and council		5,396	5,384	7,682	7,969	7,969	7,969	7,758	9,440	11,545
Mayor and Council		4,638	4,627	6,603	6,849	6,849	6,849	6,668	8,113	9,922
Municipal Manager		758	757	1,079	1,120	1,120	1,120	1,090	1,327	1,623
Budget and treasury office		14,146	14,113	20,141	20,900	24,854	24,854	42,047	50,406	57,428
Corporate services		4,023	4,014	5,728	5,941	5,941	5,941	5,784	7,037	8,607
Human Resources		–	–	–	–	–	–			
Information Technology		–	–	–	–	–	–			
Property Services		–	–	–	–	–	–			
Other Admin		4,023	4,014	5,728	5,941	5,941	5,941	5,784	7,037	8,607
Community and public safety		**6,783**	**6,765**	**9,656**	**10,016**	**9,974**	**9,974**	**9,710**	**11,817**	**12,475**
Community and social services		**1,687**	**1,681**	**2,401**	**2,490**	**2,490**	**2,490**	**2,425**	**2,952**	**3,608**
Libraries and Archives		718	716	1,021	1,060	1,060	1,060	1,032	1,258	1,536
Museums & Art Galleries etc		158	157	225	233	233	233	227	276	338
Community halls and Facilities		726	724	1,034	1,072	1,072	1,072	1,044	1,270	1,553
Cemeteries & Crematoriums		85	84	121	125	125	125	122	148	181
Child Care		–	–	–	–	–	–			
Aged Care		–	–	–	–	–	–			
Other Community		–	–	–	–	–	–			
Other Social		–	–	–	–	–	–			
Sport and recreation		276	275	392	407	407	407	396	482	590
Public safety		**3,698**	**3,689**	**5,265**	**5,461**	**5,461**	**5,461**	**5,316**	**6,469**	**5,936**
Police		2,815	2,808	4,008	4,157	4,157	4,157	4,047	4,924	4,047
Fire		883	881	1,257	1,304	1,304	1,304	1,269	1,545	1,889
Civil Defence		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Other		–	–	–		–	–	–	–	–
Housing		**28**	**28**	**40**	**42**					
Health		**1,094**	**1,092**	**1,558**	**1,616**	**1,616**	**1,616**	**1,573**	**1,914**	**2,341**
Clinics		1,094	1,092	1,558	1,616	1,616	1,616	1,573	1,914	2,341
Ambulance		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	
Economic and environmental services		**20,942**	**20,894**	**29,819**	**30,927**	**30,927**	**30,927**	**23,897**	**36,632**	**44,808**
Planning and development		**6,519**	**6,505**	**9,283**	**9,628**	**9,628**	**9,628**	**5,278**	**11,404**	**13,949**
Economic Development/Planning		6,519	6,505	9,283	9,628	9,628	9,628	5,278	11,404	13,949
Town Planning/Building enforcement		–	–	–	–	–	–	–	–	–
Licensing & Regulation		–	–	–	–	–	–	–	–	–
Road transport		**8,710**	**8,689**	**12,401**	**12,862**	**12,862**	**12,862**	**10,414**	**15,235**	**18,635**
Roads		7,441	7,423	10,594	10,988	10,988	10,988	8,589	13,015	15,920
Public Buses		–	–	–	–	–	–	–	–	–
Parking Garages		–	–	–	–	–	–	–	–	–
Vehicle Licensing and Testing		1,269	1,266	1,807	1,874	1,874	1,874	1,825	2,220	2,715
Other		–	–	–	–	–	–	–	–	–
Environmental protection		**5,713**	**5,700**	**8,135**	**8,437**	**8,437**	**8,437**	**8,205**	**9,993**	**12,224**
Pollution Control		–	–	–	–	–	–	–	–	–
Biodiversity & Landscape		–	–	–	–	–	–	–	–	–
Other		5,713	5,700	8,135	8,437	8,437	8,437	8,205	9,993	12,224
Trading services		**61,005**	**60,891**	**86,899**	**90,130**	**91,236**	**91,236**	**110,993**	**122,044**	**151,184**
Electricity		**56,960**	**56,855**	**81,139**	**84,156**	**85,262**	**85,262**	**106,655**	**114,968**	**142,529**
Electricity Distribution		–	–	–	(150)			–	–	–
Electricity Generation		56,960	56,855	81,139	84,306	85,262	85,262	106,655	114,968	142,529
Water		–	–	–	–	–	–	–	–	–
Water Distribution		–	–	–	–	–	–	–	–	–
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Sewerage		–	–	–	–	–	–	–	–	–
Storm Water Management		–	–	–	–	–	–	–	–	–
Public Toilets		–	–	–	–	–	–	–	–	–
Waste management		**4,045**	**4,036**	**5,760**	**5,974**	**5,974**	**5,974**	**4,338**	**7,076**	**8,655**
Solid Waste		4,045	4,036	5,760	5,974	5,974	5,974	4,338	7,076	8,655
Other		**506**	**478**	**683**	**697**	**697**	**697**	**678**	**826**	**1,010**
Air Transport								–	–	–
Abattoirs								–	–	–
Tourism		506	478	683	697	697	697	678	826	1,010
Forestry										
Markets										
Total Expenditure - Standard	3	**112,801**	**112,539**	**160,608**	**166,580**	**171,598**	**171,598**	**200,867**	**238,202**	**287,058**
Surplus/(Deficit) for the year		**(14,550)**	**(1,866)**	**(3,008)**	**11,130**	**20,181**	**20,182**	**39,421**	**44,936**	**45,640**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and compariso

2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditur

3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditur

4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-	-	-	-	-	-	-	*0*	*0*
check opexp balance	-	-	-	-	-	-	*0*	*-0*	*-0*

KZN234 Umtshezi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue by Vote	1									
Corporate Service		2,747	2,911	3,753	5,539	5,498	5,498	5,478	6,711	8,279
Municipal Manager		–	–	–	–	–	–	–	–	–
Finance and Budget		39,338	44,087	58,201	58,864	61,841	61,841	68,946	73,058	76,356
Civil Services		4,056	6,464	9,485	8,181	8,282	8,282	8,739	10,510	12,779
Planning, Economic and Community Services		3,495	3,998	18,547	7,052	17,801	17,802	29,683	28,585	24,627
Electrical Services		48,615	53,213	67,614	98,075	98,357	98,357	127,442	164,273	210,657
Example 7 - Vote7		–	–	–	–	–	–	–	–	–
Example 8 - Vote8		–	–	–	–	–	–	–	–	–
Example 9 - Vote9		–	–	–	–	–	–	–	–	–
Example 10 - Vote10		–	–	–	–	–	–	–	–	–
Example 11 - Vote11		–	–	–	–	–	–	–	–	–
Example 12 - Vote12		–	–	–	–	–	–	–	–	–
Example 13 - Vote13		–	–	–	–	–	–	–	–	–
Example 14 - Vote14		–	–	–	–	–	–	–	–	–
Example 15 - Vote15		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**98,251**	**110,673**	**157,600**	**177,711**	**191,779**	**191,780**	**240,287**	**283,138**	**332,698**
Expenditure by Vote ***to be appropriated***	1									
Corporate Service		14,347	14,323	20,441	21,202	21,202	21,202	20,641	25,117	28,741
Municipal Manager		758	757	1,079	1,120	1,120	1,120	1,090	1,327	1,623
Finance and Budget		14,145	14,113	20,141	20,900	24,854	24,854	42,046	50,406	57,427
Civil Services		7,440	7,422	10,592	10,987	10,987	10,987	8,587	13,014	15,918
Planning, Economic and Community Services		19,151	19,069	27,216	28,214	28,173	28,173	21,847	33,370	40,819
Electrical Services		56,960	56,855	81,139	84,157	85,262	85,262	106,655	114,968	142,529
Example 7 - Vote7		–	–	–	–	–	–	–	–	–
Example 8 - Vote8		–	–	–	–	–	–	–	–	–
Example 9 - Vote9		–	–	–	–	–	–	–	–	–
Example 10 - Vote10		–	–	–	–	–	–	–	–	–
Example 11 - Vote11		–	–	–	–	–	–	–	–	–
Example 12 - Vote12		–	–	–	–	–	–	–	–	–
Example 13 - Vote13		–	–	–	–	–	–	–	–	–
Example 14 - Vote14		–	–	–	–	–	–	–	–	–
Example 15 - Vote15		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**112,801**	**112,539**	**160,608**	**166,580**	**171,598**	**171,598**	**200,867**	**238,202**	**287,058**
Surplus/(Deficit) for the year	2	**(14,550)**	**(1,866)**	**(3,008)**	**11,130**	**20,181**	**20,182**	**39,421**	**44,936**	**45,640**

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Assign share in 'associate' to relevant Vote

KZN234 Umtshezi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue by Vote	1									
Corporate Service		**2,747**	**2,911**	**3,753**	**5,539**	**5,498**	**5,498**	**5,478**	**6,711**	**8,279**
Corporate Services - Admin		27	29	37	55	14	14	54	67	82
Council General Expenses		344	365	470	694	694	694	686	841	1,037
Protection Services Admin		142	150	194	286	286	286	283	346	428
Licensing and Examination		2,126	2,253	2,905	4,288	4,288	4,288	4,241	5,195	6,410
Community Hall and Offices		50	53	68	100	100	100	99	121	149
Libraries					–					
Museums		58	61	79	116	116	116	115	141	173
Stores and Workshop					–					
Municipal Manager		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Municipal Manager										
Finance and Budget		**39,338**	**44,087**	**58,201**	**58,864**	**61,841**	**61,841**	**68,946**	**73,058**	**76,356**
Finance Admin		39,338	44,087	58,201	58,864	61,841	61,841	68,946	73,058	76,356
Stores					–					
Meter Readers					–					
Civil Services		**4,056**	**6,464**	**9,485**	**8,181**	**8,282**	**8,282**	**8,739**	**10,510**	**12,779**
Civil Admin										
Roads, Streets and Drains		4,013	6,419	9,427	8,075	8,196	8,196	8,739	10,510	12,779
Rail Sidlings					20					
Work Distributions					–					
Staff Housing		43	45	58	86	86	86			
Planning, Economic and Community Services		**3,495**	**3,998**	**18,547**	**7,052**	**17,801**	**17,802**	**29,683**	**28,585**	**24,627**
Parks Administration					–					
Planning, Econ and Community Administration		29	30	39	58	58	58	15,057	12,470	7,087
Housing		–	293	13,770	–	10,750	10,751	7,585	10,104	10,123
Sportsfields					–					
Cemetries		50	53	68	100	100	100	99	121	149
Clinics		1,008	1,068	1,377	2,033	2,033	2,033	2,134	–	–
Swimming Pools		36	38	49	73	73	73	72	88	109
Parks and Verges		127	135	173	256	256	256	253	310	383
Sundry Properties					–					
Cleansing Services		458	485	626	925	924	924	914	1,119	1,381
Refuse Services		1,787	1,896	2,445	3,607	3,607	3,607	3,569	4,373	5,395
Fire Brigade					–					
Tourism					–					
Electrical Services		**48,615**	**53,213**	**67,614**	**98,075**	**98,357**	**98,357**	**127,442**	**164,273**	**210,657**
Electrical Department		48,615	53,213	67,614	97,119	98,357	98,357	127,442	164,273	210,657
Electrical Reticulation					956					
Electrical Distribution					–					
Example 7 - Vote7		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Subvote example 7										

KZN234 Umtshezi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Example 8 - Vote8		–	–	–	–	–	–	–	–	–
Subvote example 8										
Example 9 - Vote9		–	–	–	–	–	–	–	–	–
Subvote example 9										
Example 10 - Vote10		–	–	–	–	–	–	–	–	–
Subvote example 10										
Example 11 - Vote11		–	–	–	–	–	–	–	–	–
Subvote example 11										
Example 12 - Vote12		–	–	–	–	–	–	–	–	–
Subvote example 12										
Example 13 - Vote13		–	–	–	–	–	–	–	–	–
Subvote example 13										

KZN234 Umtshezi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Example 14 - Vote14		–	–	–	–	–	–	–	–	–
Subvote example 14										
Example 15 - Vote15		–	–	–	–	–	–	–	–	–
Subvote example 15										
Total Revenue by Vote	2	**98,251**	**110,673**	**157,600**	**177,711**	**191,779**	**191,780**	**240,287**	**283,138**	**332,698**

KZN234 Umtshezi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Expenditure by Vote	1									
Corporate Service		**14,347**	**14,323**	**20,441**	**21,202**	**21,202**	**21,202**	**20,641**	**25,117**	**28,741**
Corporate Services - Admin		4,023	4,014	5,728	5,941	5,941	5,941	5,783	7,037	8,607
Council General Expenses		4,627	4,627	6,603	6,849	6,849	6,849	6,668	8,113	9,922
Protection Services Admin		2,815	2,808	4,008	4,157	4,157	4,157	4,047	4,924	4,047
Licensing and Examination		1,269	1,266	1,807	1,874	1,874	1,874	1,825	2,220	2,715
Community Hall and Offices		726	724	1,034	1,072	1,072	1,072	1,044	1,270	1,553
Libraries		718	716	1,021	1,060	1,060	1,060	1,032	1,258	1,536
Museums		158	157	225	233	233	233	227	276	338
Stores and Workshop		11	11	15	16	16	16	15	19	23
Municipal Manager		**758**	**757**	**1,079**	**1,120**	**1,120**	**1,120**	**1,090**	**1,327**	**1,623**
Municipal Manager		758	757	1,079	1,120	1,120	1,120	1,090	1,327	1,623
Finance and Budget		**14,145**	**14,113**	**20,141**	**20,900**	**24,854**	**24,854**	**42,046**	**50,406**	**57,427**
Finance Admin		12,903	12,873	18,372	19,064	22,671	22,671	38,352	45,978	52,383
Stores		554	553	789	819	974	974	1,648	1,975	2,250
Meter Readers		688	687	980	1,017	1,209	1,209	2,046	2,453	2,794
Civil Services		**7,440**	**7,422**	**10,592**	**10,987**	**10,987**	**10,987**	**8,587**	**13,014**	**15,918**
Civil Admin		3,173	3,165	4,517	4,685	4,685	4,685	3,452	5,549	6,788
Roads, Streets and Drains		2,898	2,891	4,126	4,280	4,280	4,280	3,166	5,070	6,201
Rail Sidlings		30	30	43	45	45	45	44	53	65
Work Distributions		1,339	1,336	1,906	1,977	1,977	1,977	1,925	2,342	2,864
Staff Housing					–					
Planning, Economic and Community Services		**19,151**	**19,069**	**27,216**	**28,214**	**28,173**	**28,173**	**21,847**	**33,370**	**40,819**
Parks Administration		2,797	2,785	3,975	4,127	4,076	4,076	2,990	4,858	5,944
Planning, Econ and Community Administration		6,519	6,505	9,283	9,628	9,628	9,628	6,801	11,404	13,949
Sportsfields		147	146	208	216	216	216	210	256	313
Cemetries		85	84	121	125	125	125	122	148	181
Clinics		1,094	1,092	1,558	1,616	1,616	1,616	1,573	1,914	2,341
Swimming Pools		129	129	184	191	191	191	186	226	277
Parks and Verges		2,917	2,905	4,146	4,304	4,304	4,304	3,162	5,067	6,199
Sundry Properties		28	28	40	42	42	42	41	49	60
Cleansing Services		1,523	1,520	2,169	2,250	2,250	2,250	2,190	2,665	3,260
Refuse Services		2,522	2,516	3,591	3,724	3,724	3,724	2,626	4,411	5,395
Fire Brigade		883	881	1,257	1,304	1,304	1,304	1,269	1,545	1,889
Tourism		506	478	683	687	697	697	678	826	1,010
Electrical Services		**56,960**	**56,855**	**81,139**	**84,157**	**85,262**	**85,262**	**106,655**	**114,968**	**142,529**
Electrical Department		56,960	56,855	81,139	81,612	85,262	85,262	106,655	114,968	142,529
Electrical Reticulation					2,695					
Electrical Distribution					(150)					
Example 7 - Vote7		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Subvote example 7										

KZN234 Umtshezi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Example 8 - Vote8		–	–	–	–	–	–	–	–	–
Subvote example 8										
Example 9 - Vote9		–	–	–	–	–	–	–	–	–
Subvote example 9										
Example 10 - Vote10		–	–	–	–	–	–	–	–	–
Subvote example 10										
Example 11 - Vote11		–	–	–	–	–	–	–	–	–
Subvote example 11										
0										
0										
0										
0										
0										
0										
0										
0										
0										
Example 12 - Vote12		–	–	–	–	–	–	–	–	–
Subvote example 12										
0										
0										
0										
0										
0										
0										
0										
0										
Example 13 - Vote13		–	–	–	–	–	–	–	–	–
Subvote example 13										
0										
0										
0										
0										
0										
0										
0										
0										

KZN234 Umtshezi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
0										
Example 14 - Vote14		–	–	–	–	–	–	–	–	–
Subvote example 14										
0										
0										
0										
0										
0										
0										
0										
0										
0										
Example 15 - Vote15		–	–	–	–	–	–	–	–	–
Subvote example 15										
0										
0										
0										
0										
0										
0										
0										
0										
0										
Total Expenditure by Vote	2	**112,801**	**112,539**	**160,608**	**166,580**	**171,598**	**171,598**	**200,867**	**238,202**	**287,058**
Surplus/(Deficit) for the year	2	**(14,550)**	**(1,866)**	**(3,008)**	**11,130**	**20,181**	**20,182**	**39,421**	**44,936**	**45,640**

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

KZN234 Umtshezi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue By Source											
Property rates	2	21,578	23,787	26,232	29,011	29,011	29,011	29,011	31,332	33,212	35,205
Property rates - penalties & collection charges		4,284	4,769	5,183	5,054	5,054	5,054	5,054	5,357	5,679	6,019
Service charges - electricity revenue	2	50,448	53,298	71,850	95,357	98,357	98,357	98,357	126,782	163,422	210,651
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	3,672	4,084	4,771	4,526	4,926	4,926	4,926	5,222	5,535	5,867
Service charges - other											
Rental of facilities and equipment		374	306	749	192	792	792	792	840	890	943
Interest earned - external investments											
Interest earned - outstanding debtors		341	1,366	2,591	224	224	224	224	237	252	267
Dividends received											
Fines		141	238	199	276	276	276	276	293	310	329
Licences and permits		3,515	4,349	4,554	4,343	4,343	4,343	4,343	4,604	4,880	5,173
Agency services											
Transfers recognised - operational		10,160	13,157	18,328	27,026	28,155	28,155	28,155	35,935	34,364	37,582
Other revenue	2	3,737	1,289	4,247	684	742	742	742	787	834	884
Gains on disposal of PPE					500	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**98,251**	**106,644**	**138,706**	**167,193**	**171,879**	**171,880**	**171,880**	**211,387**	**249,377**	**302,919**
Expenditure By Type											
Employee related costs	2	31,469	37,874	37,012	43,292	43,292	43,292	43,292	47,259	51,040	55,123
Remuneration of councillors		2,886	3,299	3,621	3,670	3,670	3,670	3,670	3,964	4,281	4,623
Debt impairment	3	4,686	1,767	8,342	4,000	4,000	4,000	4,000	6,000	6,000	4,000
Depreciation & asset impairment	2	10,955	6,307	17,220	9,000	18,000	18,000	18,000	27,100	34,252	41,008
Finance charges		6,825	303	491	765	318	318	318	963	833	697
Bulk purchases	2	38,380	40,614	55,371	74,216	76,216	76,216	76,216	98,242	126,634	163,232
Other materials	8										
Contracted services		1,443	1,771	1,868	1,883	1,790	1,790	1,790	1,967	2,161	2,374
Transfers and grants			1,050								
Other expenditure	4, 5	16,158	19,552	36,683	29,754	24,312	24,312	24,312	15,372	13,000	16,000
Loss on disposal of PPE											
Total Expenditure		**112,801**	**112,539**	**160,608**	**166,580**	**171,598**	**171,598**	**171,598**	**200,867**	**238,202**	**287,058**
Surplus/(Deficit)		**(14,550)**	**(5,895)**	**(21,903)**	**612**	**281**	**282**	**282**	**10,521**	**11,175**	**15,861**
Transfers recognised - capital			4,030	18,895	10,518	19,900	19,900	19,900	28,900	33,761	29,779
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		**(14,550)**	**(1,866)**	**(3,008)**	**11,130**	**20,181**	**20,182**	**20,182**	**39,421**	**44,936**	**45,640**
Taxation											
Surplus/(Deficit) after taxation		**(14,550)**	**(1,866)**	**(3,008)**	**11,130**	**20,181**	**20,182**	**20,182**	**39,421**	**44,936**	**45,640**
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		**(14,550)**	**(1,866)**	**(3,008)**	**11,130**	**20,181**	**20,182**	**20,182**	**39,421**	**44,936**	**45,640**
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		**(14,550)**	**(1,866)**	**(3,008)**	**11,130**	**20,181**	**20,182**	**20,182**	**39,421**	**44,936**	**45,640**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1,

7. Equity method

KZN234 Umtshezi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Corporate Service		–	–	–	–	–	–	–	–	–	–
Municipal Manager		–	–	–	–	–	–	–	–	–	–
Finance and Budget		–	–	–	–	–	–	–	–	–	–
Civil Services		–	–	–	–	–	–	–	–	–	–
Planning, Economic and Community Services		–	–	–	–	–	–	–	–	–	–
Electrical Services		–	–	–	–	–	–	–	–	–	–
Example 7 - Vote7		–	–	–	–	–	–	–	–	–	–
Example 8 - Vote8		–	–	–	–	–	–	–	–	–	–
Example 9 - Vote9		–	–	–	–	–	–	–	–	–	–
Example 10 - Vote10		–	–	–	–	–	–	–	–	–	–
Example 11 - Vote11		–	–	–	–	–	–	–	–	–	–
Example 12 - Vote12		–	–	–	–	–	–	–	–	–	–
Example 13 - Vote13		–	–	–	–	–	–	–	–	–	–
Example 14 - Vote14		–	–	–	–	–	–	–	–	–	–
Example 15 - Vote15		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure *to be appropriated*	2										
Corporate Service		824	3,265	403	3,493	993	993	993	518	1,434	353
Municipal Manager		–	–	–	–	–	–	–	–	2	3
Finance and Budget		214	–	–	400	155	155	155	26	157	–
Civil Services		1,428	2,278	109	9,662	8,636	8,636	8,636	12,741	10,510	12,779
Planning, Economic and Community Services		278	2,090	18,114	5,060	540	540	540	22,814	23,468	19,088
Electrical Services		5,692	2,623	1,826	7,206	2,906	2,906	2,906	8,470	2,190	1,556
Example 7 - Vote7		–	–	–	–	–	–	–	–	–	–
Example 8 - Vote8		–	–	–	–	–	–	–	–	–	–
Example 9 - Vote9		–	–	–	–	–	–	–	–	–	–
Example 10 - Vote10		–	–	–	–	–	–	–	–	–	–
Example 11 - Vote11		–	–	–	–	–	–	–	–	–	–
Example 12 - Vote12		–	–	–	–	–	–	–	–	–	–
Example 13 - Vote13		–	–	–	–	–	–	–	–	–	–
Example 14 - Vote14		–	–	–	–	–	–	–	–	–	–
Example 15 - Vote15		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**8,437**	**10,256**	**20,451**	**25,821**	**13,230**	**13,230**	**13,230**	**44,568**	**37,761**	**33,779**
Total Capital Expenditure - Vote		**8,437**	**10,256**	**20,451**	**25,821**	**13,230**	**13,230**	**13,230**	**44,568**	**37,761**	**33,779**
Capital Expenditure - Standard											
Governance and administration		**978**	**2,851**	**403**	**3,893**	**1,148**	**1,148**	**1,148**	**273**	**663**	**66**
Executive and council			1,367						175	50	–
Budget and treasury office		214			400	155	155	155	26	157	–
Corporate services		763	1,484	403	3,493	993	993	993	72	456	66
Community and public safety		**199**	**923**	**18,114**	**3,420**	**540**	**540**	**540**	**9,098**	**11,795**	**11,378**
Community and social services		145	509	138	3,320	540	540	540	9,056	1,419	1,140
Sport and recreation					100					131	238
Public safety		54	414						27	227	–
Housing				17,977						10,000	10,000
Health									15	19	–
Economic and environmental services		**1,428**	**2,278**	**109**	**11,302**	**8,636**	**8,636**	**8,636**	**24,709**	**22,910**	**20,779**
Planning and development					1,550				12,000	12,400	7,000
Road transport		1,428	2,278	109	9,662	8,636	8,636	8,636	12,709	10,510	12,779
Environmental protection					90						1,000
Trading services		**5,832**	**4,203**	**1,826**	**7,206**	**2,906**	**2,906**	**2,906**	**10,464**	**2,393**	**1,556**
Electricity		5,692	2,623	1,826	7,206	2,906	2,906	2,906	8,470	2,190	1,556
Water											
Waste water management											
Waste management		140	1,581						1,994	203	–
Other											
Total Capital Expenditure - Standard	3	**8,437**	**10,256**	**20,451**	**25,821**	**13,230**	**13,230**	**13,230**	**44,543**	**37,761**	**33,779**
Funded by:											
National Government		4,307	1,192	18,895	10,518	9,592	9,592	9,592	21,399	23,761	19,779
Provincial Government					–				7,500	10,000	10,000
District Municipality									–	–	–
Other transfers and grants			5,832		–				–	–	–
Transfers recognised - capital	4	**4,307**	**7,024**	**18,895**	**10,518**	**9,592**	**9,592**	**9,592**	**28,899**	**33,761**	**29,779**
Public contributions & donations	5								–	–	–
Borrowing	6				8,500				13,500	–	–
Internally generated funds		4,130	3,232	1,646	6,803	3,638	3,638	3,638	2,144	4,000	4,000
Total Capital Funding	7	**8,437**	**10,256**	**20,541**	**25,821**	**13,230**	**13,230**	**13,230**	**44,543**	**37,761**	**33,779**

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

KZN234 Umtshezi - Table A6 Budgeted Financial Position

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
ASSETS											
Current assets											
Cash		5,252	5	3,148	655	1,808	1,808	1,808	1,835	1,945	2,061
Call investment deposits	1	42,307	23,941	9,308	20,000	20,000	200	200	2,000	5,000	8,000
Consumer debtors	1	48,706	51,241	48,519	43,621	46,610	48,610	48,610	46,958	67,372	69,127
Other debtors		591	1,101	7,837	–	–	7,837	7,837	8,307	8,805	9,333
Current portion of long-term receivables			–	–	35	35	35	35	35	35	35
Inventory	2	773	797	369	764	764	764	764	350	350	350
Total current assets		**97,629**	**77,083**	**69,180**	**65,074**	**69,217**	**59,254**	**59,254**	**59,485**	**83,507**	**88,906**
Non current assets											
Long-term receivables		1,764	1,274	726	1,675	1,675	1,675	1,675	691	691	691
Investments		2,473	4,329	331	2,830	2,830	331	331	280	280	280
Investment property			–	–	–	–	–	–	–	–	–
Investment in Associate			–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	36,891	624,021	625,529	155,075	620,758	624,426	624,426	662,980	682,066	720,487
Agricultural			–	–	–	–	–	–	–	–	–
Biological			–	–	–	–	–	–	–	–	–
Intangible			–	–	–	–	–	–	–	–	–
Other non-current assets			–	–	–	–	–	–	–	–	–
Total non current assets		**41,127**	**629,624**	**626,586**	**159,581**	**625,263**	**626,432**	**626,432**	**663,951**	**683,037**	**721,458**
TOTAL ASSETS		**138,755**	**706,707**	**695,766**	**224,655**	**694,480**	**685,686**	**685,686**	**723,436**	**766,545**	**810,364**
LIABILITIES											
Current liabilities											
Bank overdraft	1		3,456	–	–		–	–	–	–	–
Borrowing	4	–	733	733	569	569	569	569	3,125	3,125	3,125
Consumer deposits		1,670	1,720	2,041	2,070	2,070	2,070	2,070	2,070	2,070	2,070
Trade and other payables	4	66,093	41,042	39,923	20,668	20,668	10,668	10,668	15,900	16,930	18,015
Provisions		1,890	3,437	3,513	2,332	2,331	2,332	2,332	2,333	2,332	2,332
Total current liabilities		**69,653**	**50,388**	**46,211**	**25,638**	**25,638**	**15,639**	**15,639**	**23,428**	**24,457**	**25,542**
Non current liabilities											
Borrowing		7	2,059	3,634	10,500	2,000	3,205	3,205	13,928	11,071	8,165
Provisions		–	–	–	–	–	–	–	–	–	–
Total non current liabilities		**7**	**2,059**	**3,634**	**10,500**	**2,000**	**3,205**	**3,205**	**13,928**	**11,071**	**8,165**
TOTAL LIABILITIES		**69,660**	**52,447**	**49,845**	**36,138**	**27,638**	**18,844**	**18,844**	**37,355**	**35,528**	**33,707**
NET ASSETS	5	**69,095**	**654,260**	**645,921**	**188,516**	**666,842**	**666,842**	**666,842**	**686,081**	**731,017**	**776,658**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(21,715)	653,038	644,826	187,294	665,006	665,007	665,007	684,246	729,182	774,823
Reserves	4	90,811	1,222	1,095	1,222	1,835	1,835	1,835	1,835	1,835	1,835
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	**69,095**	**654,260**	**645,921**	**188,516**	**666,842**	**666,842**	**666,842**	**686,081**	**731,017**	**776,658**

References

1. Detail to be provided in Table SA3

2. Include completed low cost housing to be transferred to beneficiaries within 12 months

3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)

4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.

5. Net assets must balance with Total Community Wealth/Equity

KZN234 Umtshezi - Table A7 Budgeted Cash Flows

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		77,971	83,081	109,244	144,841	145,409	145,409	145,409	172,011	198,636	258,622
Government - operating	1	10,160	13,157	18,328	27,026	28,155	28,155	28,155	35,935	34,364	37,582
Government - capital	1		4,030	18,895	10,518	19,900	19,900	19,900	28,900	33,761	29,779
Interest		2,247	1,366	2,591	224	224	224	224	237	252	267
Dividends		–	–	–	–	–		–	–	–	–
Payments											
Suppliers and employees		(49,430)	(105,189)	(133,641)	(157,334)	(157,897)	(177,696)	(177,696)	(200,373)	(219,192)	(284,747)
Finance charges		–	(303)	(491)	(765)	(318)	(318)	(318)	(963)	(833)	(697)
Transfers and Grants	1	–	(103)	(127)	–						
NET CASH FROM/(USED) OPERATING ACTIVITIES		**40,948**	**(3,962)**	**14,798**	**24,510**	**35,473**	**15,674**	**15,674**	**35,747**	**46,988**	**40,806**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	16,510	20,354	500	–	–	–	–	–	–
Decrease (Increase) in non-current debtors		323	1,366	2,591	(949)	(949)	(949)	(949)	–	–	–
Decrease (increase) other non-current receivables		–	1,081	548					984	–	–
Decrease (increase) in non-current investments		(25,854)	(13,097)	(13,136)	(2,499)	(2,499)	(2,499)	(2,499)	51	–	–
Payments											
Capital assets		(8,437)	(13,444)	(20,451)	(25,821)	(13,230)	(13,230)	(13,230)	(44,543)	(37,761)	(33,779)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(33,968)**	**(7,585)**	**(10,094)**	**(28,769)**	**(16,678)**	**(16,678)**	**(16,678)**	**(43,508)**	**(37,761)**	**(33,779)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	2,792	(630)	(164)	(164)	(164)	(164)			
Borrowing long term/refinancing		–	–	2,205	8,500	–	–	–	13,500	–	–
Increase (decrease) in consumer deposits		–	51	321	29	29	29	29	–	–	–
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	(3,912)	(6,117)	(3,912)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**2,843**	**1,896**	**8,365**	**(135)**	**(135)**	**(135)**	**9,588**	**(6,117)**	**(3,912)**
NET INCREASE/ (DECREASE) IN CASH HELD		**6,980**	**(8,704)**	**6,599**	**4,107**	**18,661**	**(1,139)**	**(1,139)**	**1,827**	**3,110**	**3,115**
Cash/cash equivalents at the year begin:	2	**(1,728)**	**5,252**	**(3,452)**	**(3,452)**	**3,147**	**3,147**	**3,147**	**2,008**	**3,835**	**6,946**
Cash/cash equivalents at the year end:	2	**5,252**	**(3,452)**	**3,147**	**655**	**21,808**	**2,008**	**2,008**	**3,835**	**6,946**	**10,061**

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

KZN234 Umtshezi - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Cash and investments available											
Cash/cash equivalents at the year end	1	5,252	(3,452)	3,147	655	21,808	2,008	2,008	3,835	6,946	10,061
Other current investments > 90 days		42,307	23,941	9,308	20,001	0	–	(0)	(0)	(1)	0
Non current assets - Investments	1	2,473	4,329	331	2,830	2,830	331	331	280	280	280
Cash and investments available:		**50,032**	**24,818**	**12,787**	**23,485**	**24,638**	**2,339**	**2,339**	**4,115**	**7,225**	**10,341**
Application of cash and investments											
Unspent conditional transfers		38,927	25,830	12,693	–	–	–	–	–	–	–
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	23,530	(5,764)	(12,665)	(20,669)	(23,408)	(45,740)	(45,740)	(35,862)	(48,660)	(58,188)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**62,457**	**20,065**	**29**	**(20,669)**	**(23,408)**	**(45,740)**	**(45,740)**	**(35,862)**	**(48,660)**	**(58,188)**
Surplus(shortfall)		**(12,425)**	**4,753**	**12,758**	**44,154**	**48,046**	**48,079**	**48,079**	**39,977**	**55,885**	**68,529**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves

Example supporting calculations only below (municipalities to adjust to suit their circumstances)

Other working capital estimate										
Current debtors collected in 30 days	41,972	45,705	44,751	41,337	44,076	48,571	48,571	43,455	56,785	66,870
Other debtors collected in 30 days	591	1,101	7,837	–	–	7,837	7,837	8,307	8,805	9,333
Creditors due in 30 days	(66,093)	(41,042)	(39,923)	(20,668)	(20,668)	(10,668)	(10,668)	(15,900)	(16,930)	(18,015)
Total	(23,530)	5,764	12,665	20,669	23,408	45,740	45,740	35,862	48,660	58,188
Debtors collection assumptions										
Balance outstanding - consumer debtors	48,706	51,241	48,519	43,621	46,610	48,610	48,610	46,958	67,372	69,127
Estimate of consumers debtors collection rate	86%	89%	92%	95%	95%	100%	100%	93%	84%	97%
Balance outstanding - other debtors	591	1,101	7,837	–	–	7,837	7,837	8,307	8,805	9,333
Estimate of other debtors > 90 days	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Long term investments committed										
Balance (*Insert description; eg sinking fund)*										
	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	1,657	1,222	1,095	1,222	1,835	1,835	1,835	1,835	1,835	1,835
Capital replacement										
Self-insurance										
Other (list)										

KZN234 Umtshezi - Table A9 Asset Management

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
CAPITAL EXPENDITURE										
Total New Assets	1	**8,437**	**10,256**	**20,451**	**25,821**	**13,230**	**13,230**	**47,399**	**37,761**	**33,779**
Infrastructure - Road transport		1,428	1,802	109	7,912	8,636	8,636	12,299	10,510	12,779
Infrastructure - Electricity		5,692	2,695	1,826	1,256	1,256	1,256	8,550	1,464	863
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		140	–	–	–	–	–	212	1,797	1,851
Infrastructure		*7,260*	*4,498*	*1,934*	*9,168*	*9,892*	*9,892*	*21,061*	*13,771*	*15,493*
Community		440	367	138	1,720	286	286	120	883	1,092
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	17,977	7,550	2,714	2,715	22,500	22,400	17,000
Other assets	6	737	5,392	403	7,383	338	338	3,718	706	194
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**21**	**–**
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community		–	–	–	–	–	–	–	21	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		1,428	1,802	109	7,912	8,636	8,636	12,299	10,510	12,779
Infrastructure - Electricity		5,692	2,695	1,826	1,256	1,256	1,256	8,550	1,464	863
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		140	–	–	–	–	–	212	1,797	1,851
Infrastructure		*7,260*	*4,498*	*1,934*	*9,168*	*9,892*	*9,892*	*21,061*	*13,771*	*15,493*
Community		440	367	138	1,720	286	286	120	904	1,092
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	17,977	7,550	2,714	2,715	22,500	22,400	17,000
Other assets		737	5,392	403	7,383	338	338	3,718	706	194
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	**8,437**	**10,256**	**20,451**	**25,821**	**13,230**	**13,230**	**47,399**	**37,782**	**33,779**
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		16,622	16,874	15,251	22,391	23,091	23,091	30,769	39,903	50,926
Infrastructure - Electricity		25,773	29,814	29,222	29,172	29,172	29,172	36,465	48,058	53,223
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other		15,262	568,388	573,308	565,407	555,541	555,541	545,723	529,852	515,091
Infrastructure		*57,656*	*615,076*	*617,780*	*616,970*	*607,804*	*607,804*	*612,956*	*617,813*	*619,239*
Community										
Heritage assets										
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		55,500	8,945	7,749	12,347	11,520	11,520	26,729	37,505	39,469
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**113,156**	**624,021**	**625,529**	**629,316**	**619,324**	**619,324**	**639,685**	**655,319**	**658,708**
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		10,955	6,307	17,220	9,000	18,000	18,000	27,100	34,252	41,008
Repairs and Maintenance by Asset Class	3	1,026	6,161	5,923	7,134	7,128	7,128	4,177	4,554	4,964
Infrastructure - Road transport		174	801	237	2,670	4,653	4,653	1,084	1,267	1,878
Infrastructure - Electricity		698	2,711	4,383	1,991	1,566	1,566	754	264	229
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		21	–	–	917	291	291	1,525	1,520	1,176
Infrastructure		*893*	*3,512*	*4,620*	*5,578*	*6,510*	*6,510*	*3,362*	*3,051*	*3,282*
Community		41	185	355	456	–	–	807	1,478	1,682
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	92	2,464	948	1,101	619	619	7	25	–
TOTAL EXPENDITURE OTHER ITEMS		**11,981**	**12,468**	**23,143**	**16,134**	**25,128**	**25,128**	**31,277**	**38,806**	**45,972**
% of capital exp on renewal of assets		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.1%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.1%*	*0.0%*
R&M as a % of PPE		*2.8%*	*1.0%*	*0.9%*	*4.6%*	*1.1%*	*1.1%*	*0.6%*	*0.7%*	*0.7%*
Renewal and R&M as a % of PPE		*1.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

7. Including repairs and maintenance to agricultural, biological and intangible assets

KZN234 Umtshezi - Table A10 Basic service delivery measurement

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Household service targets (000)	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)		5	5	5	5	5	5	5	6	6
Electricity - prepaid (min.service level)		8	8	8	8	8	8	8	8	8
Minimum Service Level and Above sub-total		13	13	13	13	13	13	14	14	14
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	13	13	13	13	13	13	14	14	14
Refuse:										
Removed at least once a week		7	8	8	8	8	8	8	8	8
Minimum Service Level and Above sub-total		7	8	8	8	8	8	8	8	8
Removed less frequently than once a week										
Using communal refuse dump		6	5	5	5	5	5	6	6	6
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		6	5	5	5	5	5	6	6	6
Total number of households	5	**13**	**13**	**13**	**13**	**13**	**13**	**14**	**14**	**14**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month		3	3	3	4	4	4	4	4	4
Refuse (removed at least once a week)		3	3	3	4	4	4	4	4	4
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month		137	165	168	200	200	200	211	224	238
Refuse (removed once a week)		47	55	72	76	76	76	80	84	88
Total cost of FBS provided (minimum social package)		**184**	**220**	**240**	**275**	**276**	**276**	**291**	**308**	**326**
Highest level of free service provided										
Property rates (R'000 value threshold)					30,000	30,000	30,000	30,000	30,000	30,000
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)		150,000	161,050	156,600	175,000	175,000	175,000	183,750	223,750	291,217
Refuse (average litres per week)		756,000	811,692	789,264	882,000	882,000	882,000	886,000	961,300	1,073,016
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)					21,885	21,885	21,885	23,855	25,047	26,300
Property rates (other exemptions, reductions and rebates					21,885	21,885	21,885	23,855	25,047	26,300
Water										
Sanitation										
Electricity/other energy		2,562	2,657	2,866	3,296	3,296	3,296	3,670	3,153	3,766
Refuse		1,642	1,983	2,014	2,394	2,394	2,394	2,538	2,690	2,700
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		**4,203**	**4,640**	**4,880**	**49,460**	**49,460**	**49,460**	**53,917**	**55,937**	**59,066**

References

1. Include services provided by another entity; e.g. Eskon

2. Stand distance <= 200m from dwelling

3. Stand distance > 200m from dwelling

4. Borehole, spring, rain-water tank etc

5. Must agree to total number of households in municipal area

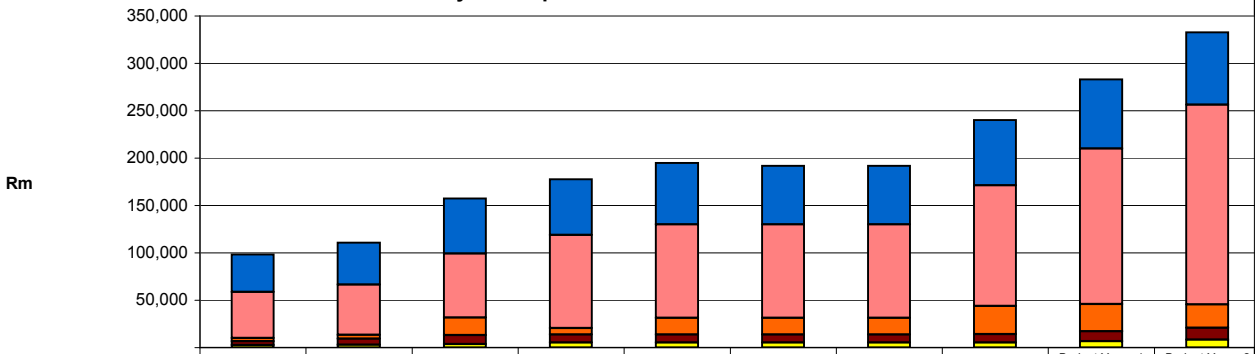
6. Include value of subsidy provided by municipality above provincial subsidy leve

7. Show number of households receiving at least these levels of services completely fre

8. Must reflect the cost to the municipality of providing the Free Basic Servic

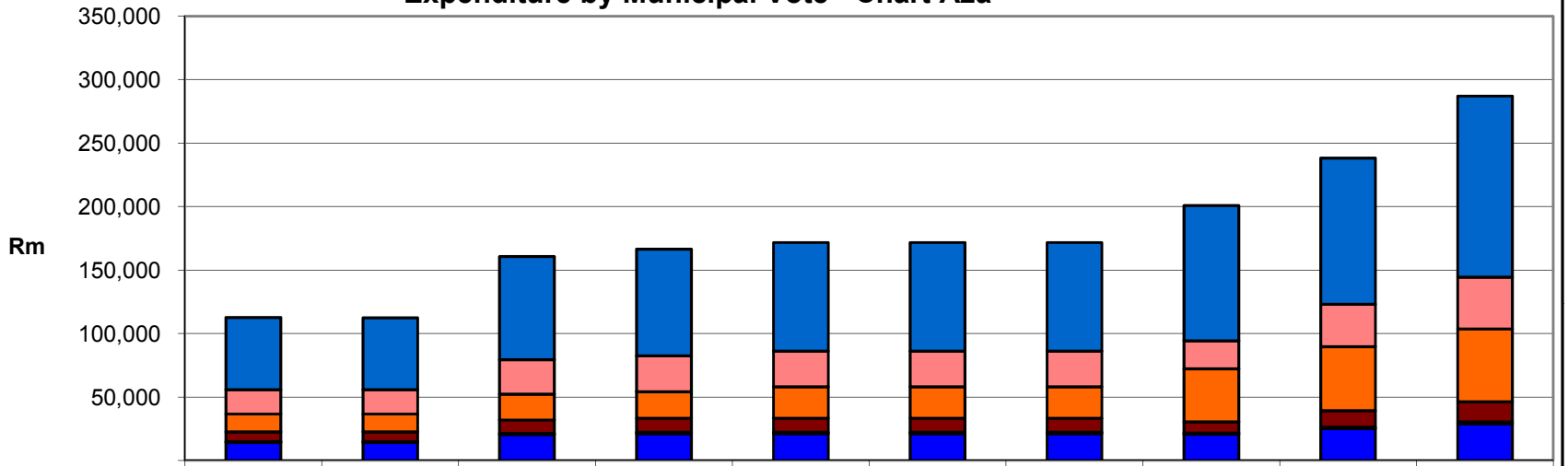
ANNUAL BUDGET CHARTS

Revenue by Municipal Vote classification - Chart A1



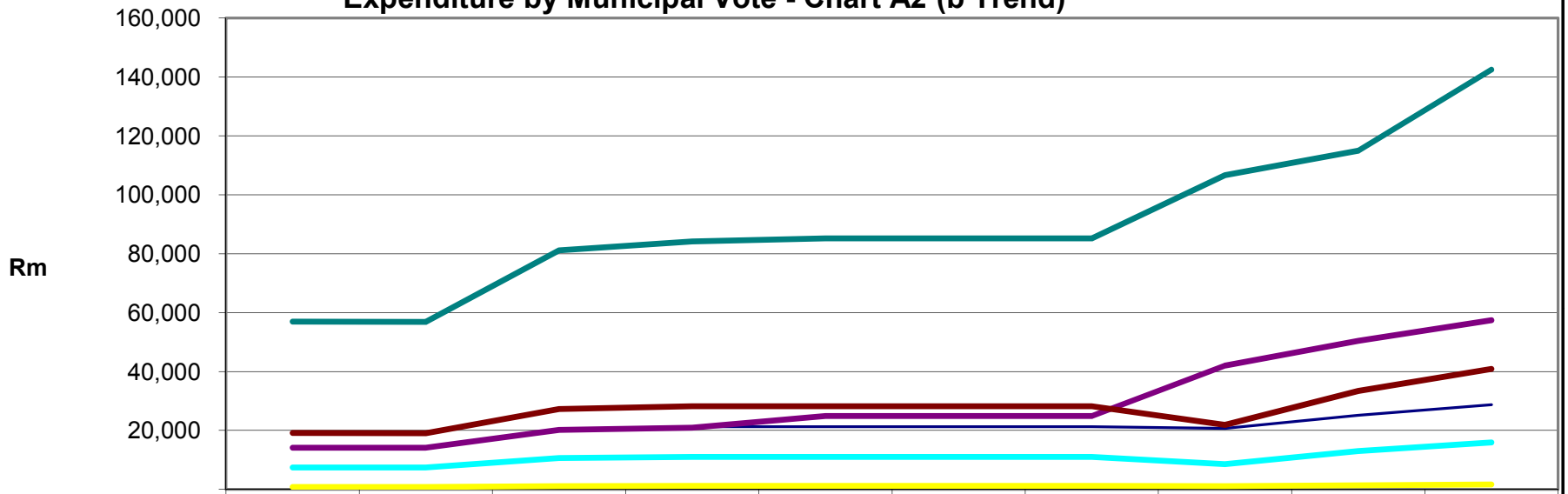
	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Treasury	39,338	44,087	58,201	58,864	64,841	61,841	61,841	68,945	73,059	76,356
Electrical Services	48,615	53,213	67,614	98,075	98,357	98,357	98,357	127,442	164,273	210,657
Health, Safety & Social Services	3,495	3,998	18,547	7,052	17,801	17,802	17,802	29,683	28,585	24,627
Civil services	4,056	6,464	9,485	8,181	8,282	8,282	8,282	8,739	10,510	12,779
Corporate & Human Resources	2,747	2,911	3,753	5,539	5,498	5,498	5,498	5,478	6,711	8,279
Office of the City Manager										
Governance										

Expenditure by Municipal Vote - Chart A2a



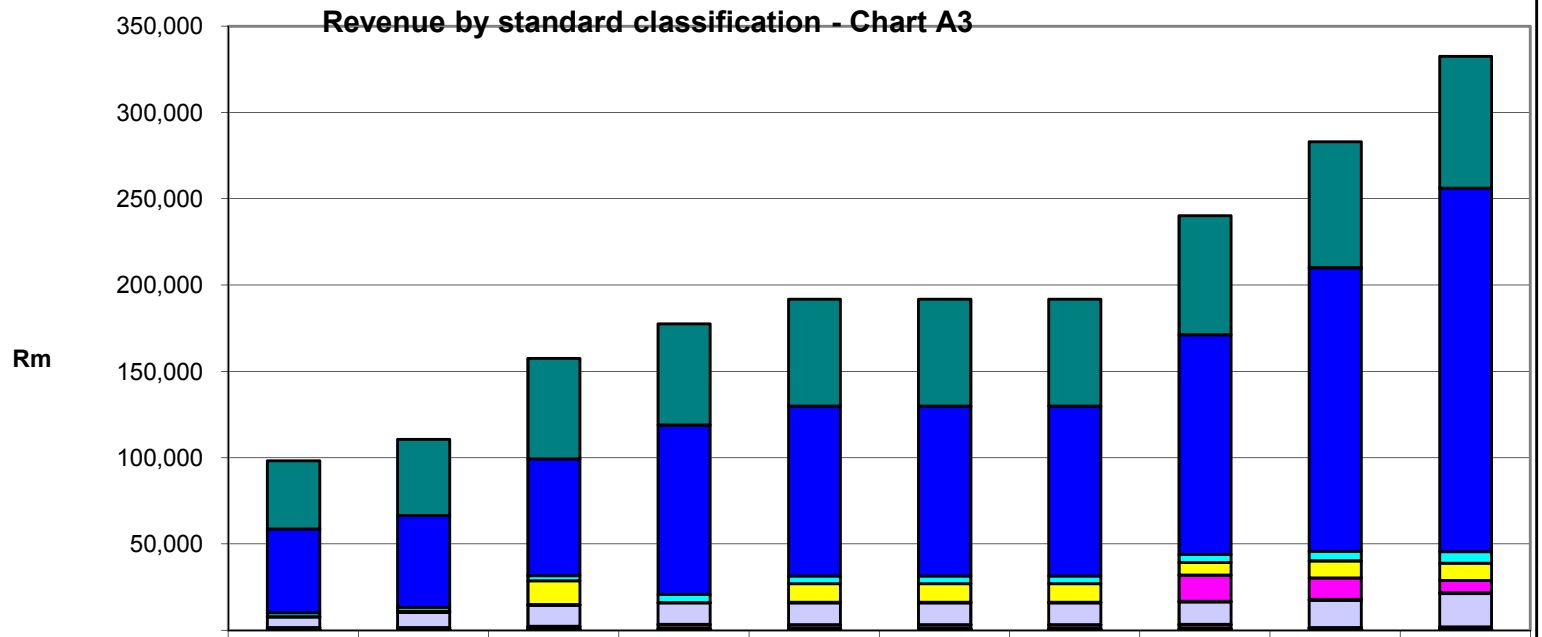
	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Electrical Services	56,960	56,855	81,139	84,157	85,262	85,262	85,262	106,655	114,968	142,529
Health, Safety & Social Services	19,151	19,069	27,216	28,214	28,173	28,173	28,173	21,847	33,370	40,819
Treasury	14,145	14,113	20,141	20,900	24,854	24,854	24,854	42,046	50,406	57,427
Civil services	7,440	7,422	10,592	10,987	10,987	10,987	10,987	8,587	13,014	15,918
Office of the City Manager	758	757	1,079	1,120	1,120	1,120	1,120	1,090	1,327	1,623
Governance										
Corporate & Human Resources	14,347	14,323	20,441	21,202	21,202	21,202	21,202	20,641	25,117	28,741

Expenditure by Municipal Vote - Chart A2 (b Trend)



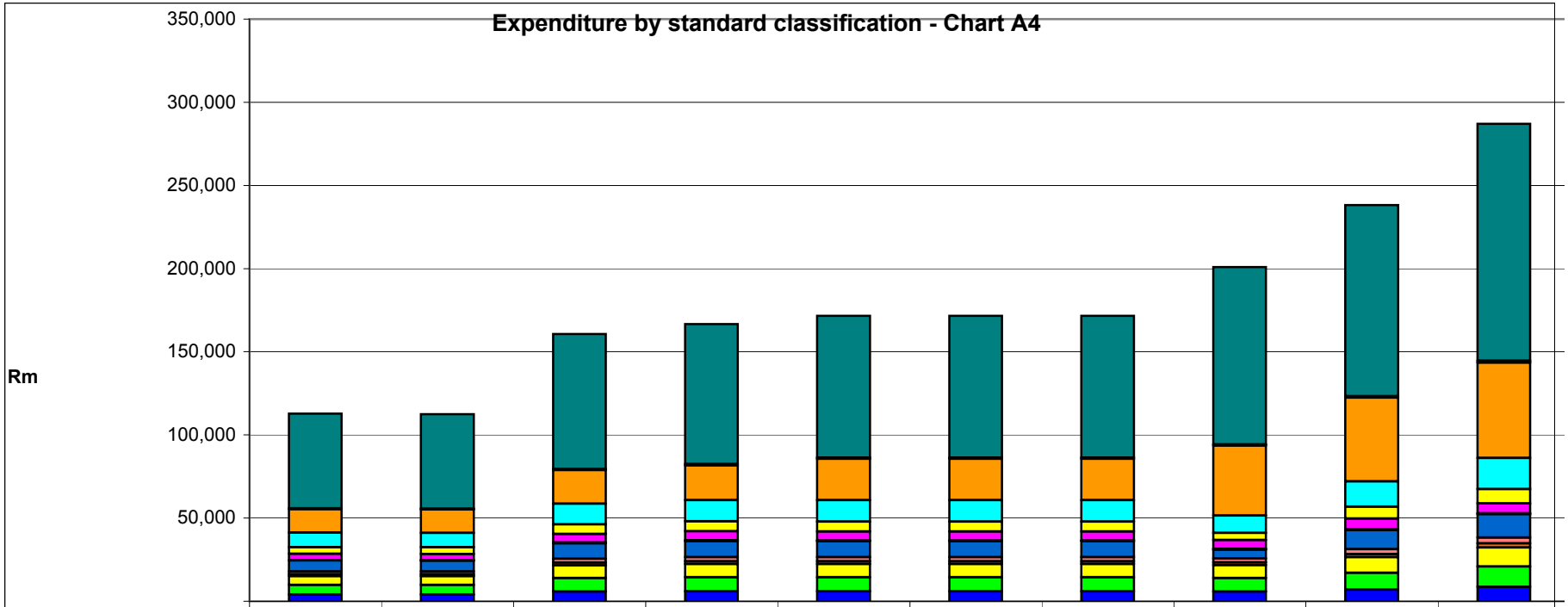
	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Corporate & Human Resources	14,347	14,323	20,441	21,202	21,202	21,202	21,202	20,641	25,117	28,741
Governance										
Office of the City Manager	758	757	1,079	1,120	1,120	1,120	1,120	1,090	1,327	1,623
Civil services	7,440	7,422	10,592	10,987	10,987	10,987	10,987	8,587	13,014	15,918
Treasury	14,145	14,113	20,141	20,900	24,854	24,854	24,854	42,046	50,406	57,427
Health, Safety & Social Services	19,151	19,069	27,216	28,214	28,173	28,173	28,173	21,847	33,370	40,819
Electrical Services	56,960	56,855	81,139	84,157	85,262	85,262	85,262	106,655	114,968	142,529

Revenue by standard classification - Chart A3



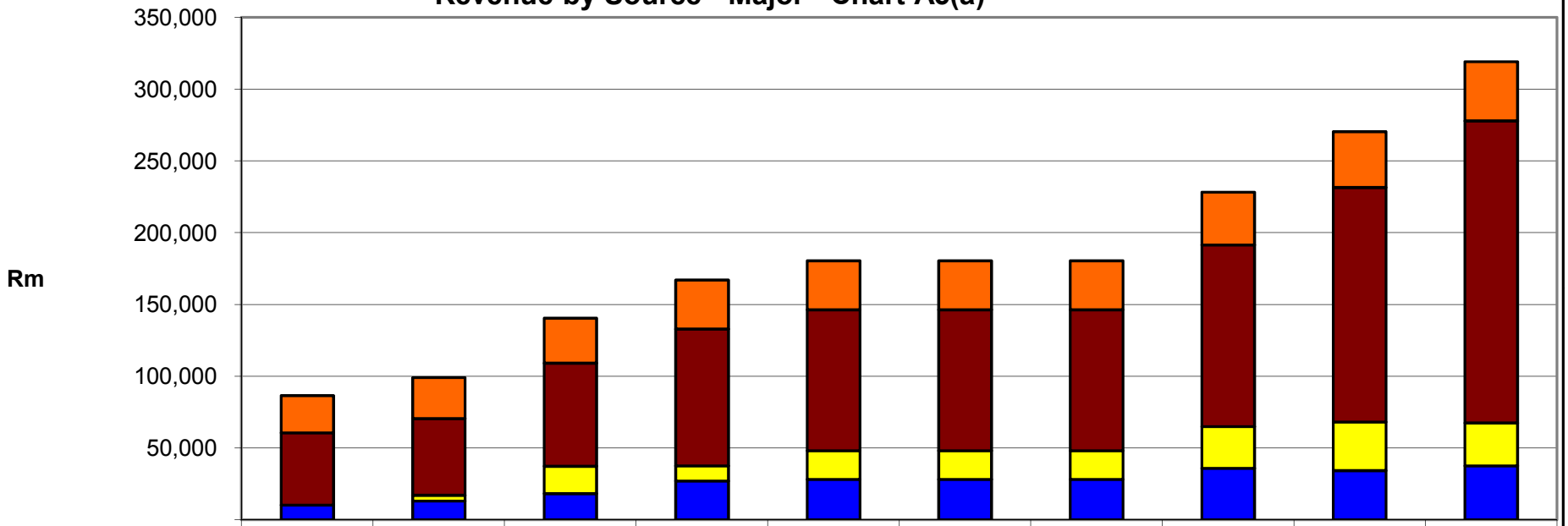
	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Budget & Treasury Office	39,338	44,087	58,201	58,864	61,842	61,842	61,842	68,945	73,059	76,356
Electricity	48,615	53,213	67,614	98,074	98,357	98,357	98,357	127,442	164,273	210,651
Water										
Waste Management	2,245	2,381	3,071	4,533	4,533	4,533	4,533	4,483	5,492	6,776
Housing		293	13,771		10,728	10,728	10,728	7,500	10,000	10,000
Planning & Development								15,000	12,400	7,000
Public Safety	185	195	252	372	372	372	372	368	450	557
Road Transport	6,139	8,672	12,332	12,383	12,504	12,504	12,504	12,980	15,705	19,189
Community & Social Services	158	167	215	316	316	316	316	313	383	471
Health	1,037	1,098	1,416	2,091	2,091	2,091	2,091	2,191	70	87
Sport and Recreation	36	38	49	73	73	73	73	72	88	109
Executive & Council	344	365	470	694	694	694	694	686	841	1,037
Waste Water Management										

Expenditure by standard classification - Chart A4



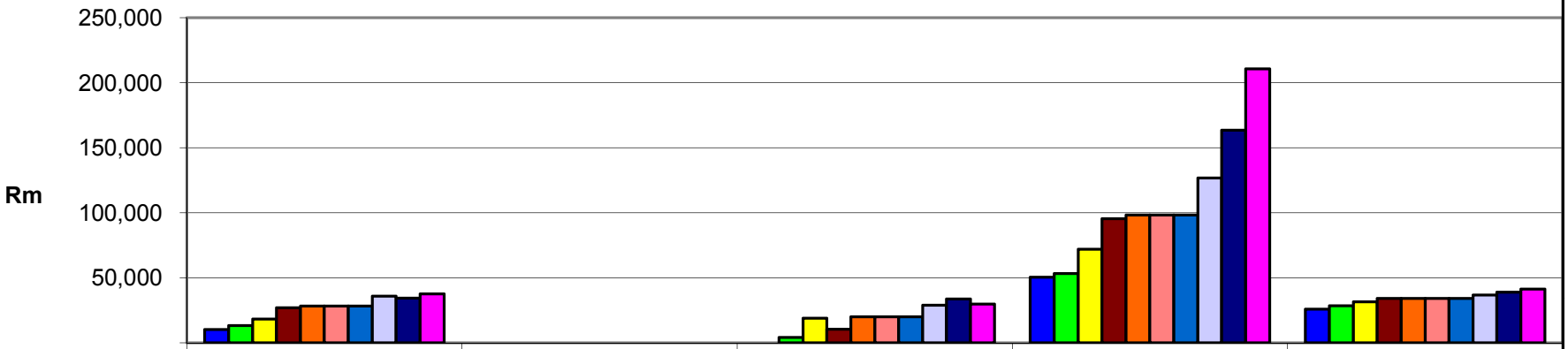
	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Electricity	56,960	56,855	81,139	84,156	85,262	85,262	85,262	106,655	114,968	142,529
Other	506	478	683	697	697	697	697	678	826	1,010
Budget & Treasury Office	14,146	14,113	20,141	20,900	24,854	24,854	24,854	42,047	50,406	57,428
Road Transport	8,710	8,689	12,401	12,862	12,862	12,862	12,862	10,414	15,235	18,635
Waste Water Management	4,045	4,036	5,760	5,974	5,974	5,974	5,974	4,338	7,076	8,655
Public Safety	3,698	3,689	5,265	5,461	5,461	5,461	5,461	5,316	6,469	5,936
Sport and Recreation	276	275	392	407	407	407	407	396	482	590
Waste Management										
Planning & Development	6,519	6,505	9,283	9,628	9,628	9,628	9,628	5,278	11,404	13,949
Community & Social Services	1,687	1,681	2,401	2,490	2,490	2,490	2,490	2,425	2,952	3,608
Health	1,094	1,092	1,558	1,616	1,616	1,616	1,616	1,573	1,914	2,341
Housing	28	28	40	42						
Executive & Council	5,396	5,384	7,682	7,969	7,969	7,969	7,969	7,758	9,440	11,545
Environmental Protection	5,713	5,700	8,135	8,437	8,437	8,437	8,437	8,205	9,993	12,224
Corporate Services	4,023	4,014	5,728	5,941	5,941	5,941	5,941	5,784	7,037	8,607

Revenue by Source - Major - Chart A5(a)



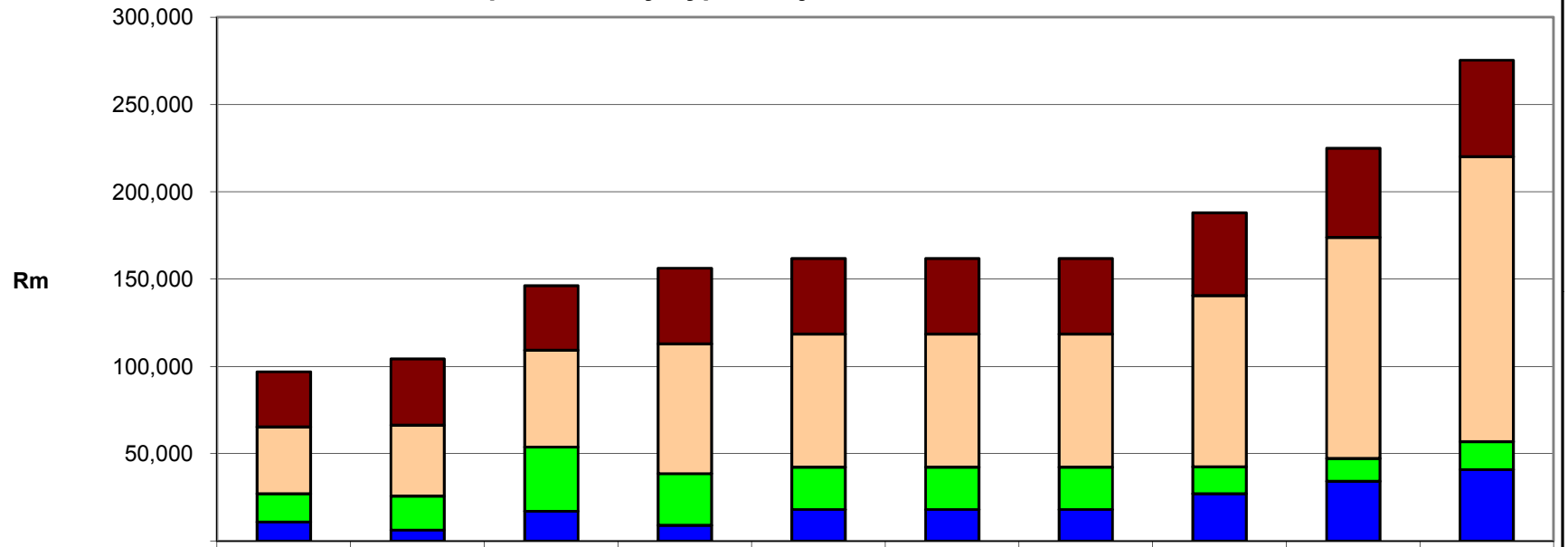
	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Property rates	25,862	28,556	31,415	34,065	34,065	34,065	34,065	36,689	38,891	41,224
Service charges - electricity revenue	50,448	53,298	71,850	95,357	98,357	98,357	98,357	126,782	163,422	210,651
Transfers recognised - capital		4,030	18,895	10,518	19,900	19,900	19,900	28,900	33,761	29,779
Service charges - water revenue										
Transfers recognised	10,160	13,157	18,328	27,026	28,155	28,155	28,155	35,935	34,364	37,582

Revenue by Source - Major - Chart A5(b) - source trend



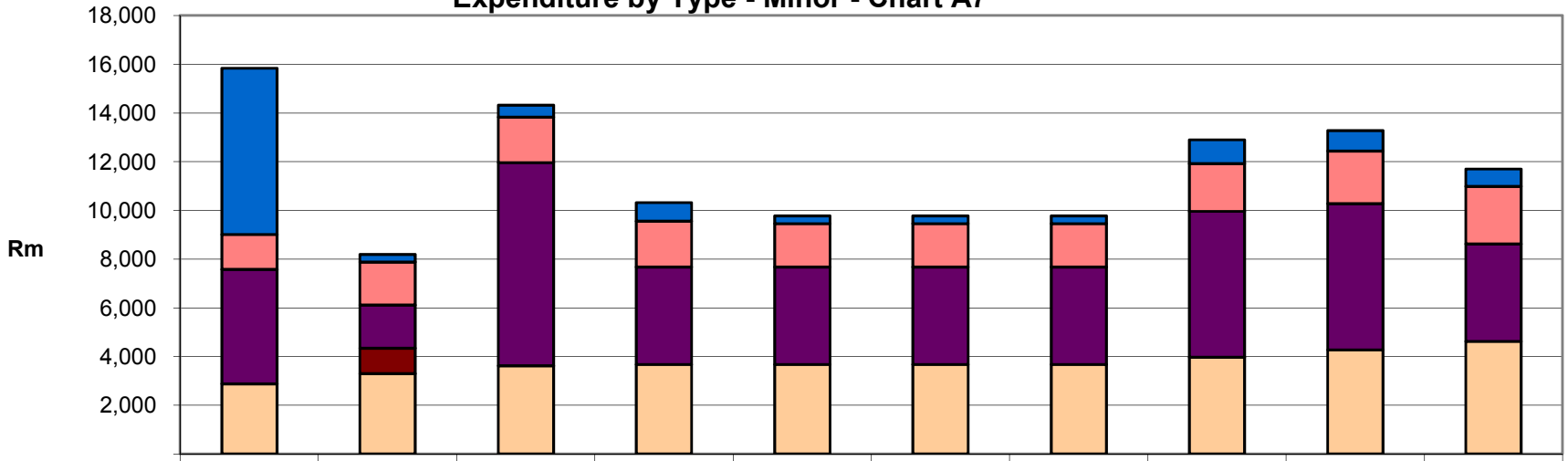
	Transfers recognised	Service charges - water revenue	Transfers recognised - capital	Service charges - electricity revenue	Property rates
06/07 AUD	10,160			50,448	25,862
07/08 AUD	13,157		4,030	53,298	28,556
08/09 AUD	18,328		18,895	71,850	31,415
CY 09/10 BUD	27,026		10,518	95,357	34,065
CY 09/10 ADJ	28,155		19,900	98,357	34,065
CY 09/10 FCST	28,155		19,900	98,357	34,065
CY 09/10 ACT	28,155		19,900	98,357	34,065
Budget Year 10/11	35,935		28,900	126,782	36,689
Budget Year +1 11/12	34,364		33,761	163,422	38,891
Budget Year +2 12/13	37,582		29,779	210,651	41,224

Expenditure by Type - Major - Chart A7



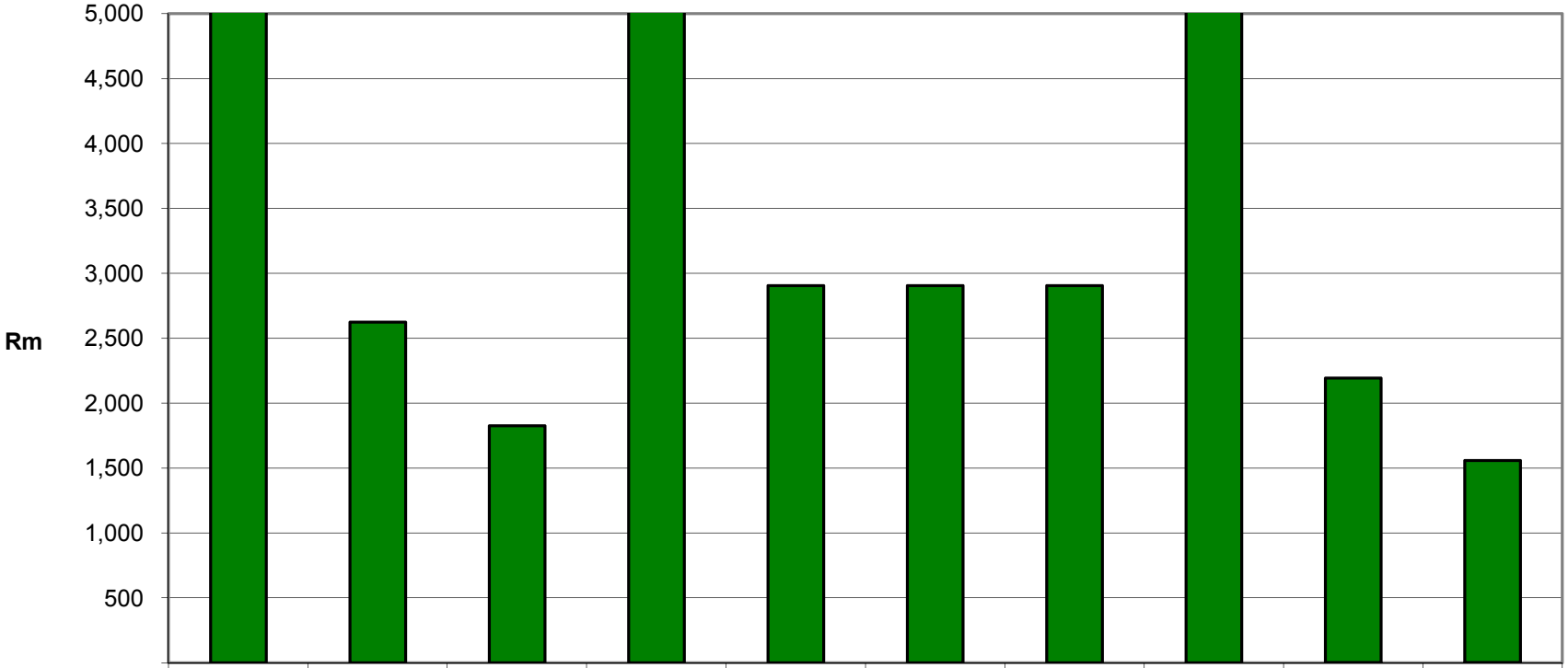
	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Employee related costs	31,469	37,874	37,012	43,292	43,292	43,292	43,292	47,259	51,040	55,123
Bulk purchases	38,380	40,614	55,371	74,216	76,216	76,216	76,216	98,242	126,634	163,232
Other expenditure	16,158	19,552	36,683	29,754	24,312	24,312	24,312	15,372	13,000	16,000
Depreciation & asset impairment	10,954	6,307	17,220	9,000	18,000	18,000	18,000	27,100	34,252	41,008

Expenditure by Type - Minor - Chart A7



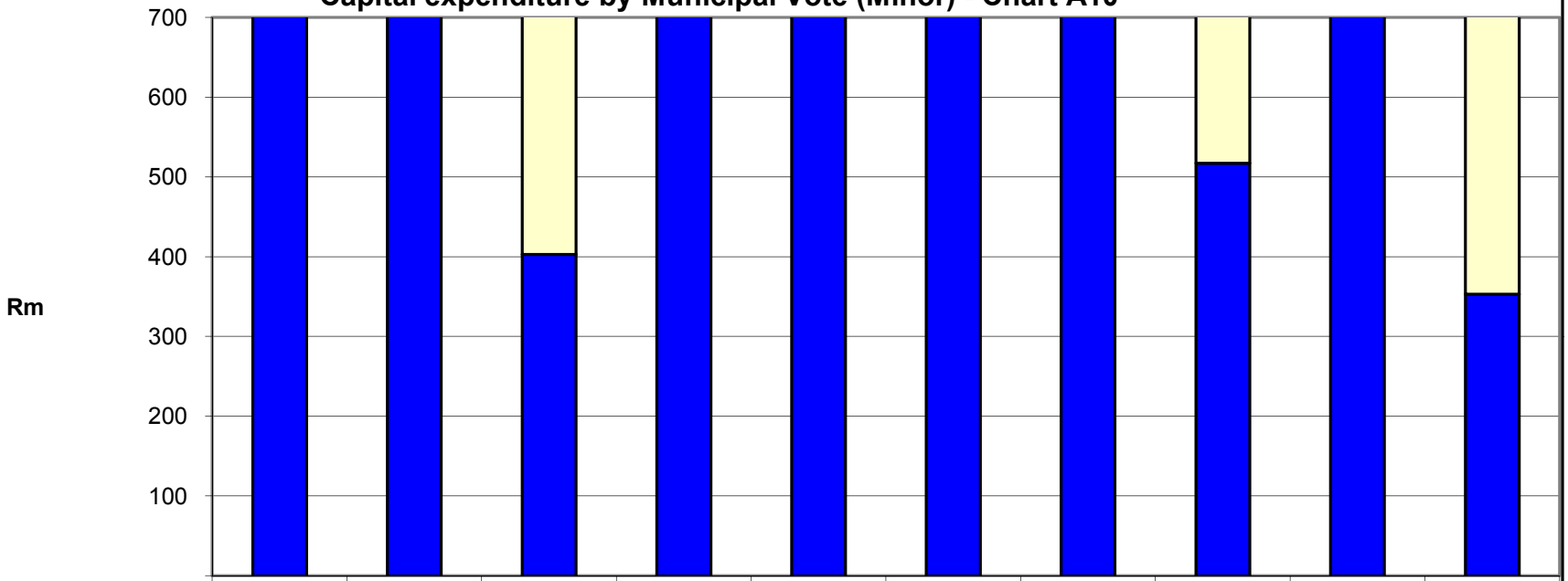
	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Finance charges	6,825	303	491	765	318	318	318	963	833	697
Contracted services	1,443	1,771	1,868	1,883	1,790	1,790	1,790	1,967	2,161	2,374
Debt impairment	4,686	1,767	8,342	4,000	4,000	4,000	4,000	6,000	6,000	4,000
Grants and subsidies		1,050								
Remuneration of councillors	2,886	3,299	3,621	3,670	3,670	3,670	3,670	3,964	4,281	4,623
Loss on disposal of PPE										
Other materials										

Capital expenditure by Municipal Vote (Major) - Chart A9



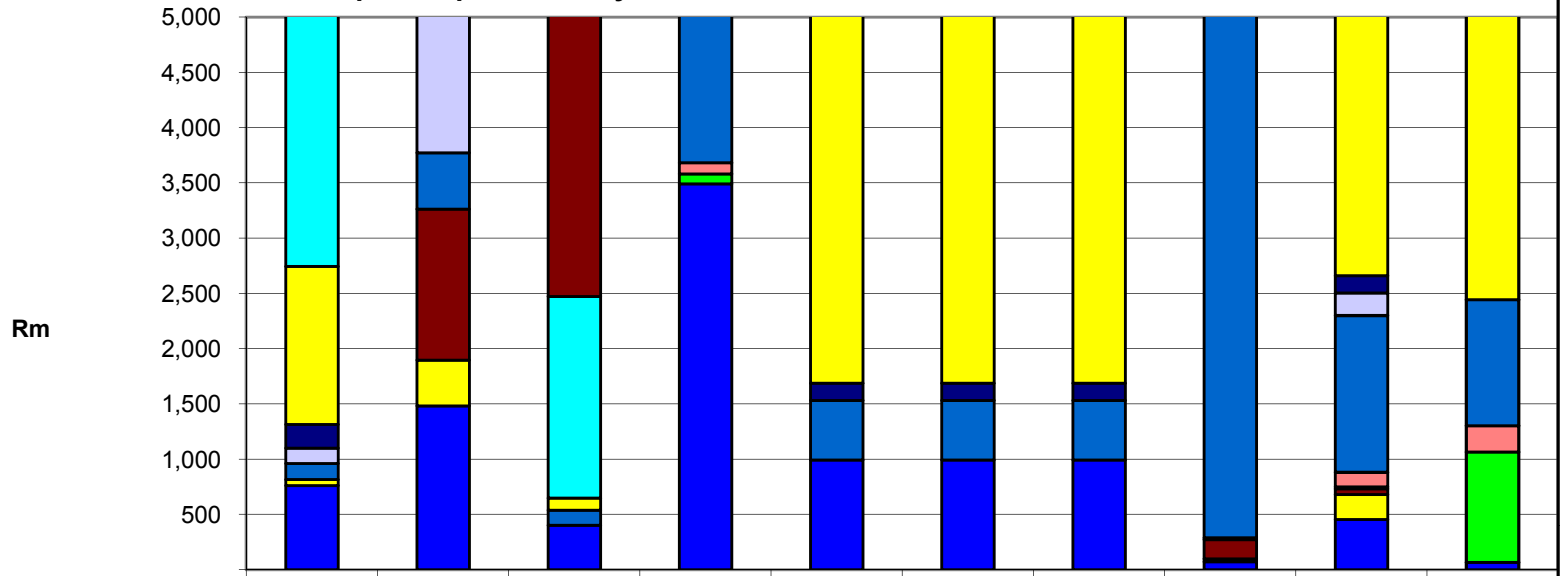
	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Electrical Services	5,692	2,623	1,825	7,206	2,906	2,906	2,906	8,470	2,190	1,556
Office of the City Manager									2	3

Capital expenditure by Municipal Vote (Minor) - Chart A10

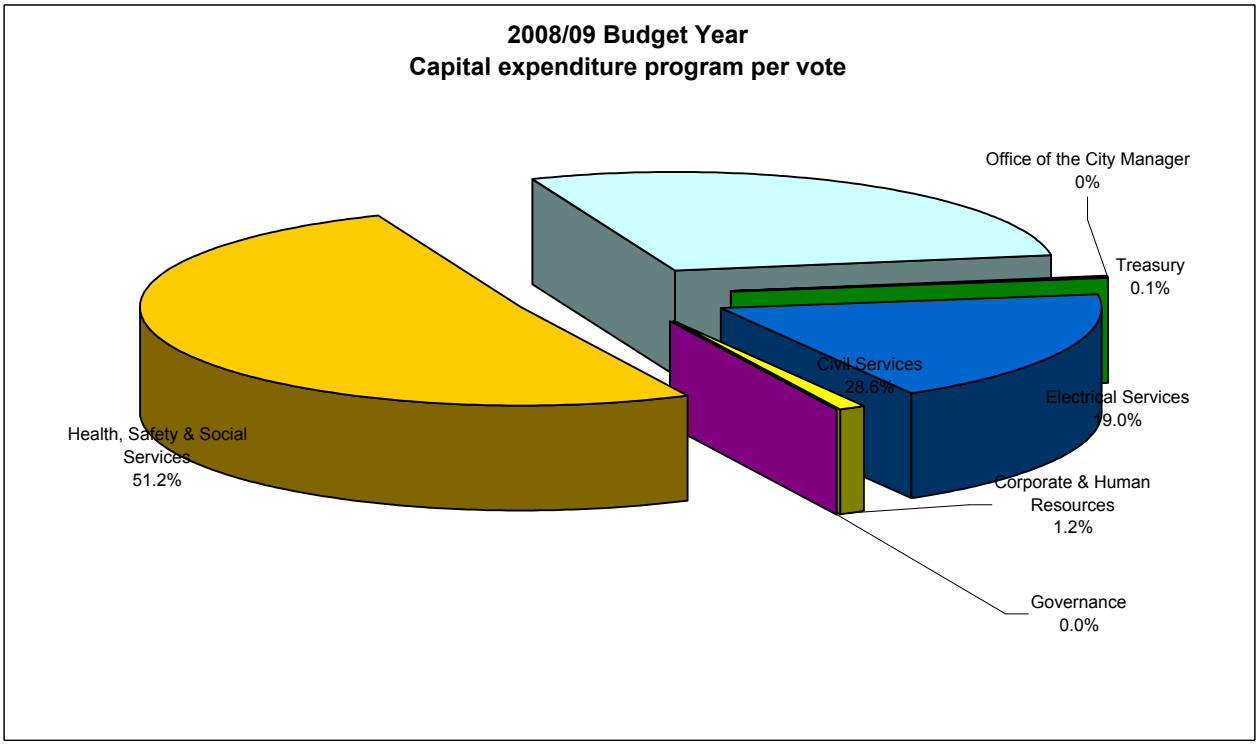


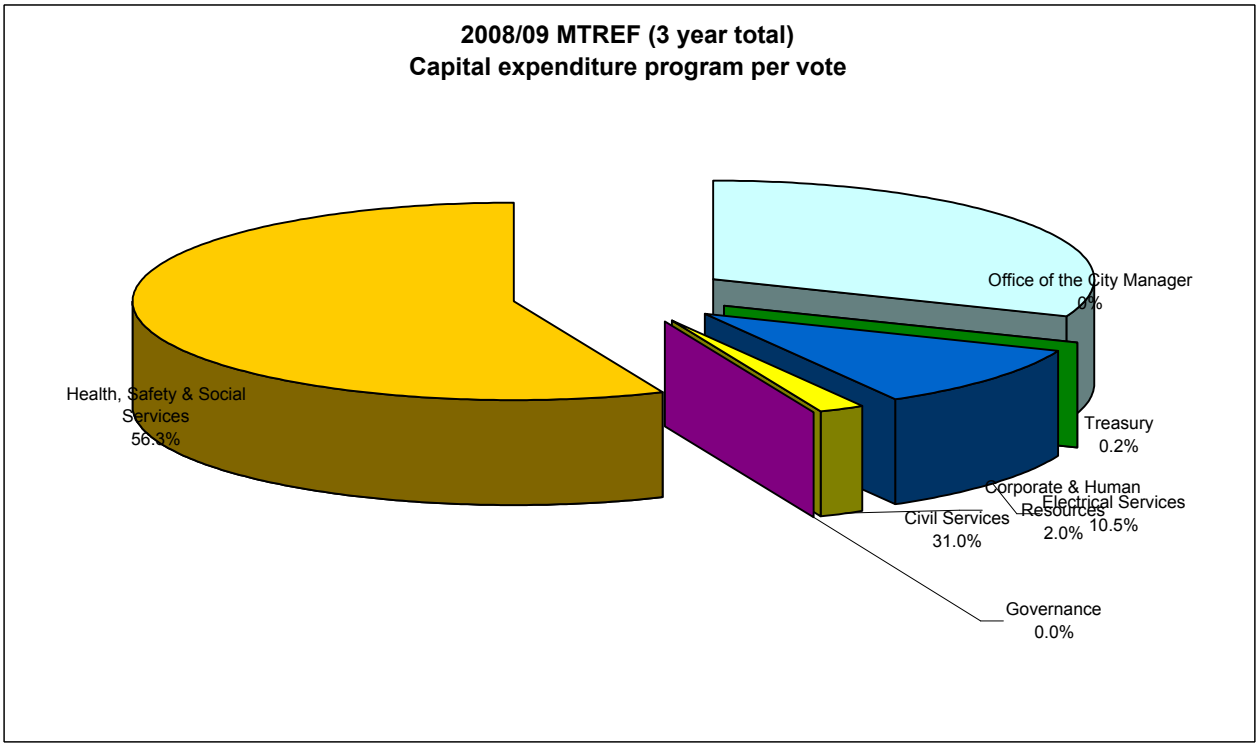
	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Treasury	214			400	155	155	155	26	157	
Civil Services	1,428	2,278	109	9,662	8,636	8,636	8,636	12,741	10,510	12,779
Health, Safety & Social Services	278	2,090	18,114	5,060	540	540	540	22,814	23,468	19,088
Governance										
Corporate & Human Resources	824	3,265	403	3,493	993	993	993	518	1,434	353

Capital expenditure by Standard Classification - Chart A11

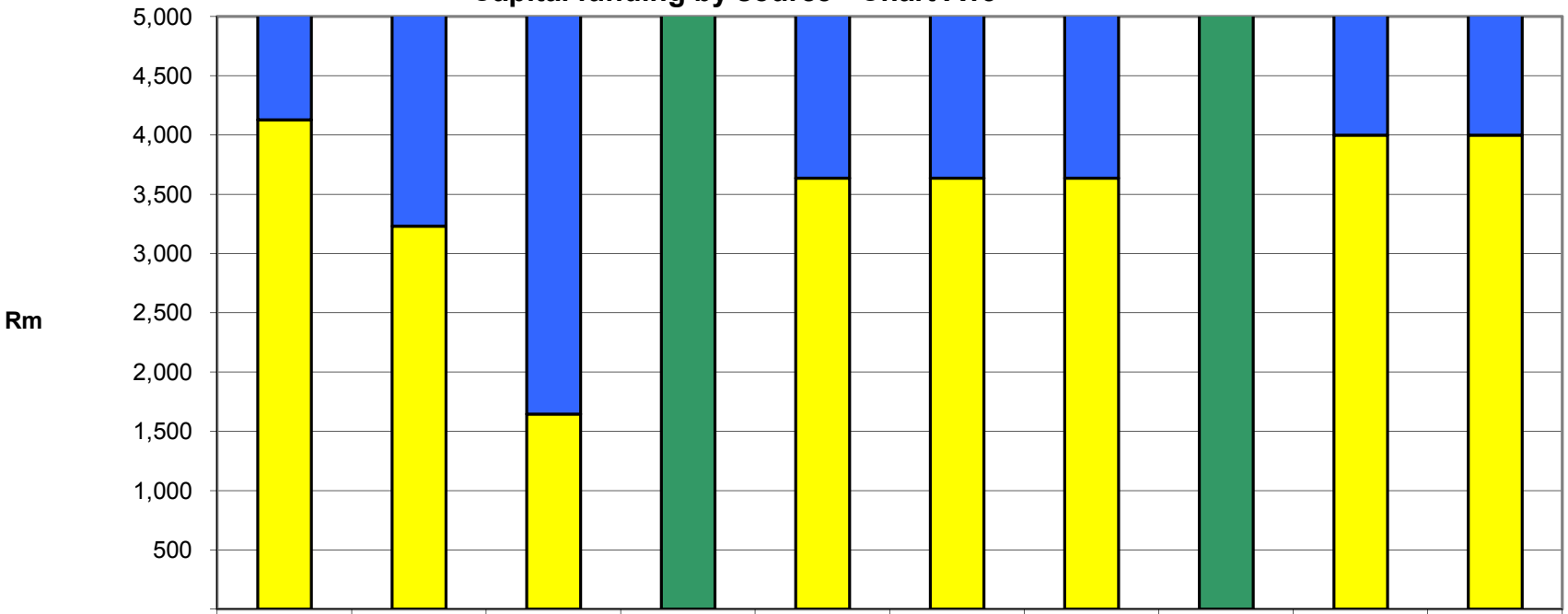


	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Planning & Development				1,550				12,000	12,400	7,000
Housing			17,977						10,000	10,000
Water										
Electricity	5,692	2,623	1,826	7,206	2,906	2,906	2,906	8,470	2,190	1,556
Road Transport	1,428	2,278	109	9,662	8,636	8,636	8,636	12,709	10,510	12,779
Waste Water Management										
Budget & Treasury Office	214			400	155	155	155	26	157	
Waste Management	140	1,581						1,994	203	
Community & Social Services	145	509	138	3,320	540	540	540	9,056	1,419	1,140
Sport and Recreation				100					131	238
Health								15	19	
Executive & Council		1,367						175	50	
Public Safety	54	414						27	227	
Environmental Protection				90						1,000
Corporate Services	763	1,484	403	3,493	993	993	993	72	456	66


2008/09 Budget Year
Capital expenditure program per vote
Office of the City Manager
0%
Treasury
0.1%
Civil Services
28.6%
Electrical Services
9.0%
Corporate & Human
Resources
1.2%
Governance
0.0%
Health, Safety & Social
Services
51.2%

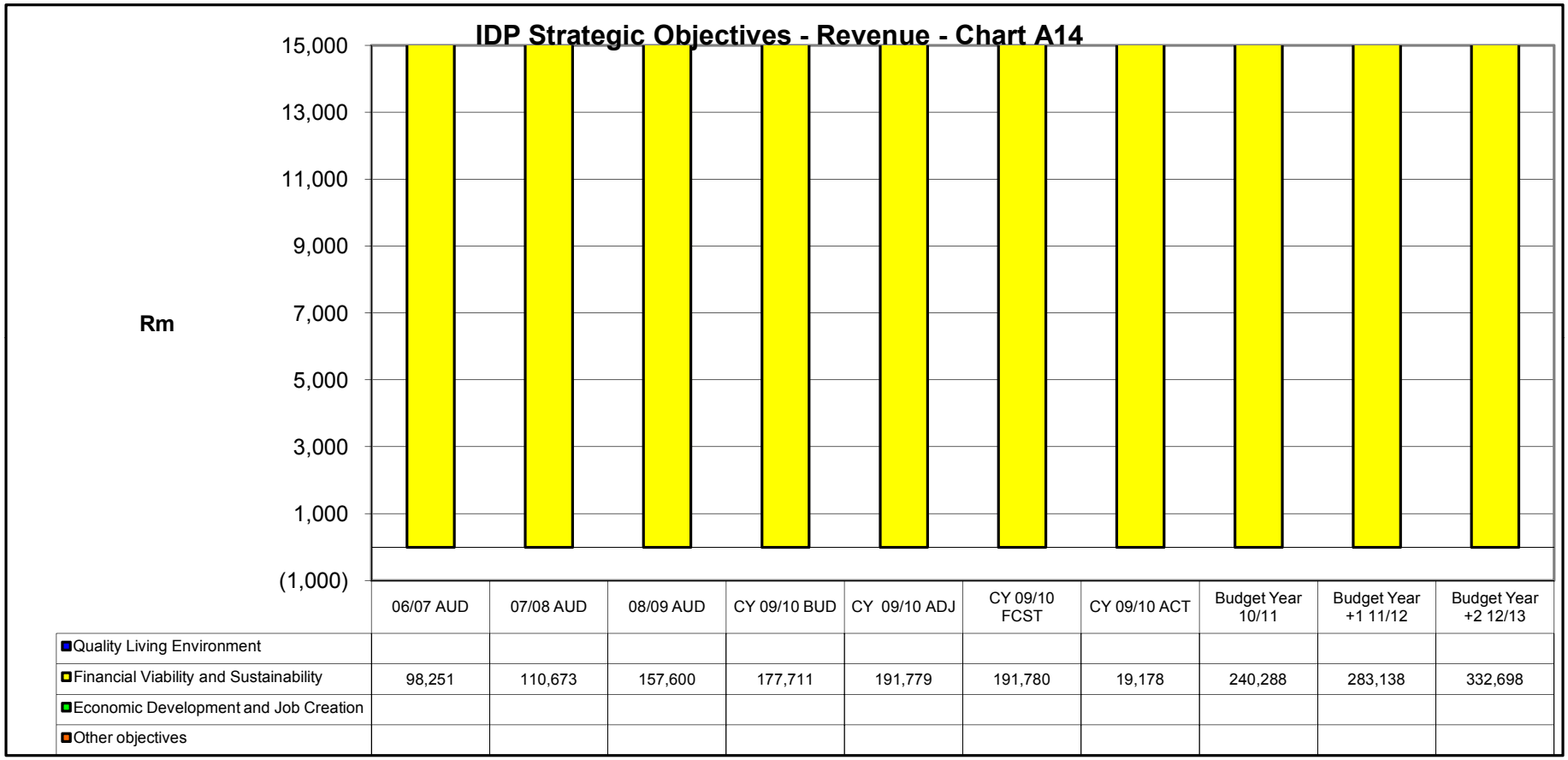

2008/09 MTREF (3 year total)
Capital expenditure program per vote
Office of the City Manager
0%
Health, Safety & Social
Services
56.3%
Treasury
0.2%
Corporate & Human
Resources
2.0%
Electrical Services
10.5%
Civil Services
31.0%
Governance
0.0%

Capital funding by source - Chart A13



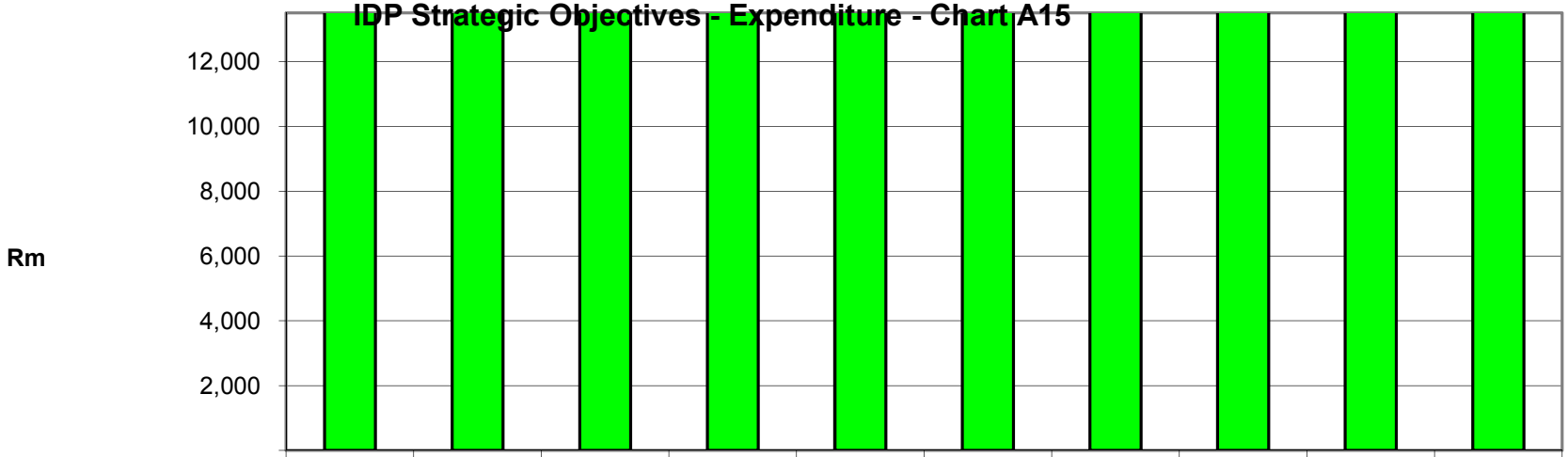
	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Capital transfers recognised	4,307	7,024	18,895	10,518	9,592	9,592	9,592	28,899	33,761	29,779
Internally generated funds	4,130	3,232	1,646	6,803	3,638	3,638	3,638	2,144	4,000	4,000
Borrowing				8,500				13,500		
Public contributions & donations										

IDP Strategic Objectives - Revenue - Chart A14



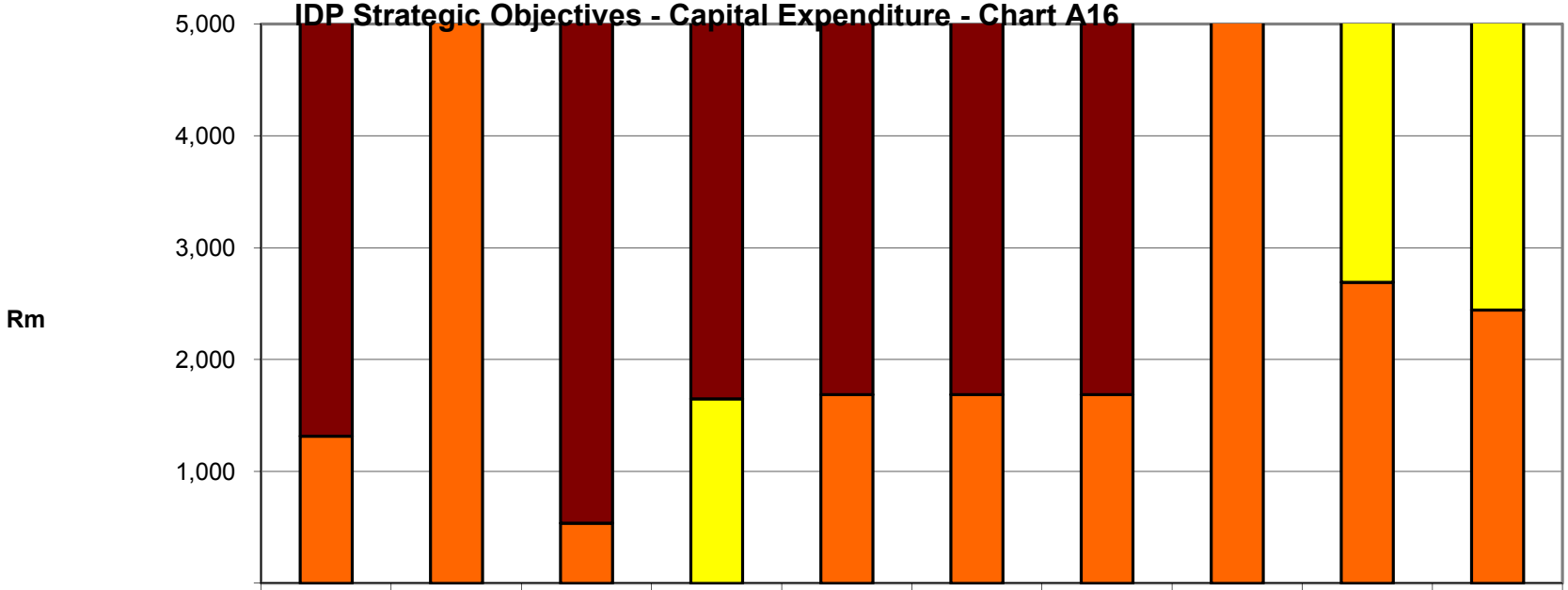
	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Quality Living Environment										
Financial Viability and Sustainability	98,251	110,673	157,600	177,711	191,779	191,780	19,178	240,288	283,138	332,698
Economic Development and Job Creation										
Other objectives										

IDP Strategic Objectives - Expenditure - Chart A15

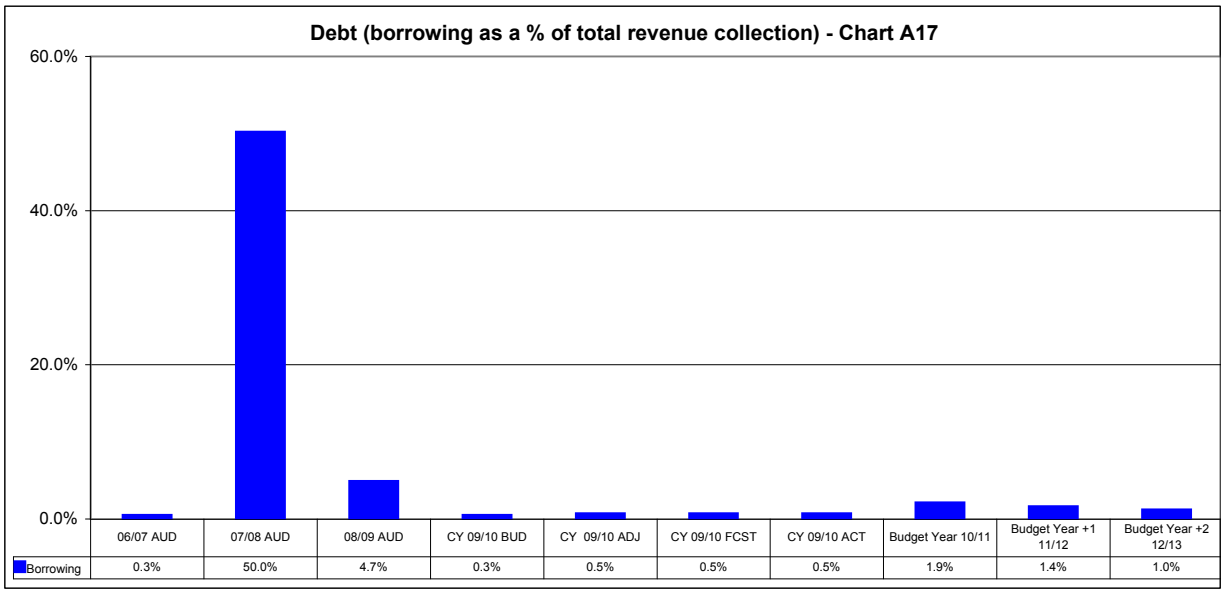


	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Operations and Support Services										
Financial Viability and Sustainability	78,447	72,380	119,975	119,618	124,635	124,635	124,635	149,717	183,037	227,564
Good Governance										
Embracing our Cultural Diversity										
Empowering our Citizens										
Safe, Healthy and Secure Environment	2,886	3,229	3,621	3,670	3,670	3,670	3,670	3,891	4,124	4,371
Quality Living Environment										
Economic Development and Job Creation	31,469	36,928	37,012	43,292	43,292	43,292	43,292	47,259	51,040	55,123
Sustaining the Natural and Built Environment										

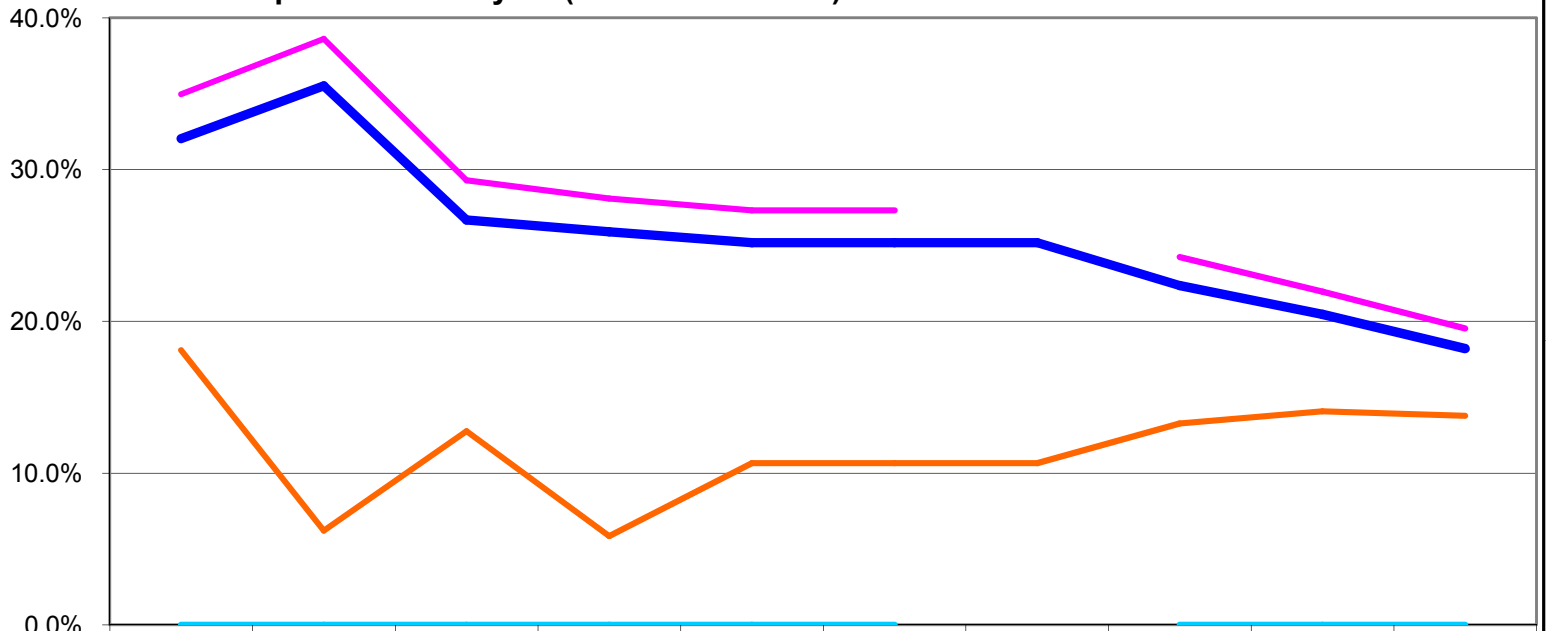
IDP Strategic Objectives - Capital Expenditure - Chart A16



	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Quality Living Environment	7,120	4,901	19,912	24,170	11,542	11,542	11,542	25,119	22,670	24,335
Embracing our Cultural Diversity										
Economic Development and Job Creation				1,650				12,000	12,400	7,000
Financial Viability and Sustainability										
Other objectives	1,317	5,355	539		1,688	1,688	1,688	7,449	2,691	2,444


Debt (borrowing as a % of total revenue collection) - Chart A17
60.0%
40.0%
20.0%
0.0%
06/07 AUD
07/08 AUD
08/09 AUD
CY 09/10 BUD
CY 09/10 ADJ
CY 09/10 FCST
CY 09/10 ACT
Budget Year 10/11
Budget Year +1 11/12
Budget Year +2 12/13
Borrowing
0.3%
50.0%
4.7%
0.3%
0.5%
0.5%
0.5%
1.9%
1.4%
1.0%

Expenditure analysis (of Total Revenue) - Chart A21



	06/07 AUD	07/08 AUD	08/09 AUD	CY 09/10 BUD	CY 09/10 ADJ	CY 09/10 FCST	CY 09/10 ACT	Budget Year 10/11	Budget Year +1 11/12	Budget Year +2 12/13
Employee costs	32.0%	35.5%	26.7%	25.9%	25.2%	25.2%	25.2%	22.4%	20.5%	18.2%
Remuneration	35.0%	38.6%	29.3%	28.1%	27.3%	27.3%		24.2%	22.0%	0.195293007
Repairs & Maintenance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0
Finance charges & Depreciation	18.1%	6.2%	12.8%	5.8%	10.7%	10.7%	10.7%	13.3%	14.1%	0.137677843

UMTSHEZI MUNICIPALITY – BUDGET 2010/2011

BUDGET PROCESS OVERVIEW

The process of the preparation of the annual budget is described in Chapter 4 of the Municipal Finance Management Act, No 56 of 2003. Section 15 of the Act states that "a municipality may, except where otherwise provided in this Act, incur expenditure only-

a) in terms of the approved budget
b) within the limits of the amounts appropriated for the different votes in an approved budget.'

To assist with the budget process and in compliance with section 4 of the Municipal Budget and Reporting Regulations, 2009, a budget steering committee was formed. The steering committee consists of the following:

- Mayor (Councillor responsible for financial matters)
- Deputy Mayor
- Speaker
- Municipal Manger
- Chief Financial Manager
- Director: PECS
- Senior Manager: Civil
- Senior Manager: Electricity
- Accountant Income
- Accountant Expenditure
- Budget Control Officer

POLITICAL OVERSIGHT OF THE BUDGET PROCESS

As per the MFMA, the Mayor is tasked with co-ordinating the processes for preparing the annual budget, reviewing the Integrated Development Plan (IDP) and budget related policies. The Mayor provides political guidance to the whole budgeting process. From the preparation of the IDP, in which councilors play a key role, to the drafting of the budget, the needs of the people must be met and this is driven by the Mayor, councilors and the management team of the Municipality.

SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

The following are the key deadlines relating to the budget process which was tabled in council:

TIME SCHEDULE OF KEY DEADLINES		
Month	**uMtshezi Municipality**	**Budget Year 2010/11**
	Mayor and Council	**Administration - Municipality and Entity**

UMTSHEZI MUNICIPALITY – BUDGET 2010/2011

July	Mayor begins planning for next three-year budget in accordance with co-ordination role of budget process **MFMA s 53** Planning includes review of the previous years budget process and completion of the Budget Evaluation Checklist	Accounting officers and senior officials of municipality and entities begin planning for next three-year budget **MFMA s 68, 77** Accounting officers and senior officials of municipality and entities review options and contracts for service delivery **MSA s 76-81**
August	Mayor tables in Council a time schedule outlining key deadlines for: preparing, tabling and approving the budget; reviewing the IDP (as per s 34 of MSA) and budget related policies and consultation processes at least 10 months before the start of the budget year. **MFMA s 21,22, 23;** **MSA s 34, Ch 4 as amended** Mayor establishes committees and consultation forums for the budget process	
September	Council through the IDP review process determines strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans	Budget office of the municipality determines revenue projections and proposed rate and service charges and drafts initial allocations to functions and departments for the next financial year after taking into account strategic objectives Engages with Provincial and National sector departments on sector specific programmes for alignment with municipalities plans (schools, libraries, clinics, water, electricity, roads, etc)
October		Accounting officer does initial review of national policies and budget plans and potential price increases of bulk resources with function and department officials **MFMA s 35, 36, 42; MTBPS**
November		Accounting officer reviews and drafts initial changes to IDP **MSA s 34**
December	Council finalises tariff (rates and service charges) policies for next financial year **MSA s 74, 75**	Accounting officer and senior officials consolidate and prepare proposed budget and plans for next financial year taking into account previous years performance as per audited financial statements
January	Entity board of directors must approve and submit proposed budget and plans for next three-year budgets to parent municipality at least 150 days before the start of the budget year **MFMA s 87(1)**	Accounting officer reviews proposed national and provincial allocations to municipality for incorporation into the draft budget for tabling. (Proposed national and provincial allocations for three years must be available by 20 January) **MFMA s 36**
February		Accounting officer finalises and submits to Mayor proposed budgets and plans for next three-year budgets taking into account the recent mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report Accounting officer to notify relevant municipalities of projected allocations for next three budget years 120 days prior to start of budget year **MFMA s 37(2)**
March	Mayor tables municipality budget, budgets of entities, resolutions, plans, and proposed revisions to IDP at least 90 days before start of budget year **MFMA s 16, 22, 23, 87; MSA s 34**	Accounting officer publishes tabled budget, plans, and proposed revisions to IDP, invites local community comment and submits to NT, PT and others as prescribed **MFMA s 22 & 37; MSA Ch 4 as amended** Accounting officer reviews any changes in prices for bulk resources as communicated by 15 March **MFMA s 42**
April	Consultation with national and provincial treasuries and finalise sector plans for water, sanitation, electricity etc **MFMA s 21**	Accounting officer assists the Mayor in revising budget documentation in accordance with consultative processes and taking into account the results from the third quarterly review of the current year
May	Public hearings on the budget, and council debate. Council consider views of the local community, NT, PT, other provincial and national organs of state and municipalities. Mayor to be provided with an opportunity to respond to submissions during consultation and table amendments for council consideration. Council to consider approval of budget and plans at least 30 days before start of budget year. **MFMA s 23, 24; MSA Ch 4 as amended**	Accounting officer assists the Mayor in preparing the final budget documentation for consideration for approval at least 30 days before the start of the budget year taking into account consultative processes and any other new information of a material nature

June	Council must approve annual budget by resolution, setting taxes and tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year **MFMA s 16, 24, 26, 53** Mayor must approve SDBIP within 28 days after approval of the budget and ensure that annual performance contracts are concluded in accordance with s 57(2) of the MSA. Mayor to ensure that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP. The mayor submits the approved SDBIP and performance agreements to council, MEC for local government and makes public within 14 days after approval. **MFMA s 53; MSA s 38-45, 57(2)** Council must finalise a system of delegations. **MFMA s 59, 79, 82; MSA s 59-65**	Accounting officer submits to the mayor no later than 14 days after approval of the budget a draft of the SDBIP and annual performance agreements required by s 57(1)(b) of the MSA. **MFMA s 69; MSA s 57**

Abbreviations: **IDP** - Integrated Development Plan; **MFMA** - Local Government: Municipal Finance Management Act, No. 56 of 2003; **MSA -** Local Government: Municipal Systems Act, No. 32 of 2000, as amended; **MTBPS** - National Treasury annual publication, Medium Term Budget and Policy Statement; **NT** - National Treasury; **PT** - Provincial Treasuries; **SDBIP** - Service Delivery and Budget Implementation Plan

The Municipality is on schedule with all the proposed dates in the schedule. Below is a table of dates relating to public participation of the draft budget:

DESCRIPTION	DATE
Draft IDP tabled to Council	24 March 2010
Tabling of Draft Annual Budget to Full Council	24 March 2010
Meeting with stakeholders	15 April 2010
Public Hearings	24,25, 26 May 2010
Approval of Final Budget	28 May 2010
Submission of Draft SDBIP to Mayor	02 June 2010
Submission of Approved Budget to National Treasury and DPLG	07 June 2010

SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The following pages include the draft Service Delivery and Budget Implementation Plan. It is important that the SDBIP be reviewed with the IDP and Budget as this document is the action plan of the IDP and budget. It details the budget allocated and timeframes for projects to be completed. It also makes management accountable to council and the public on service delivery targets.

Quarterly Projections for Service Delivery Targets and other Performance Indicators : 2010/2011

DEPARTMENT - MUNICIPAL MANAGER'S OFFICE

Vote/Indicators	Unit of Measurement	Annual Target	Revised Target	Qtr Ending; 30 Sept		Qtr Ending; 31 Dec		Qtr Ending; 31 March		Qtr Ending; 30 June		Explanation of Variance
				Proj	Act	Proj	Act	Proj	Act	Proj	Act	
DEPARTMENT - MUNICIPAL MANAGER'S OFFICE **Vote: Executive and Council**												
1. Mayoral Office												
Report on implementation of budget	Submit quarterly to the Council	4		1		1		1		1		
Prepare and review performance indicators in SDBIP	Made public in July 2010	1		1								
Prepare and review performance agreements in SDBIP	Made public in July 2010	1		1								
Set time schedule of key deadlines for budget and IDP	Tabled in August 2010	1		1								
Mid year performance assessment report	Tabled in January 2011	1						1				
Adjustments budget	Adjustments should have been done and tabled by February 2011	1						1				
Revisions to IDP, resolutions and other related documents	Tabled at council meeting in March 2011	1						1				
Issues raised in the Auditor General report	Will be addressed by March 2011	1						1				
Consultation on draft budget	Meeting to be held in April 2011	1						1				
Responds to submissions of community	Effect amendments in budget in May 2011	1								1		
Service Delivery and Budget Implementation Plan	Approve in June 2011	1								1		
2. Municipal Manager												
Establish register of outstanding issues	Finalise and present to MANCO in January 2011	1						1				
Progress reporting on the outstanding issues by each departmental head	Tabled in MANCO meeting in March 2011 and May 2011											
Report to Council on expenditure incurred on staff salaries, wages, allowances and benefits and other important issues	Meetings and submissions to the council every quarter	4		1		1		1		1		
Mid year perfomance assessment report to Mayor, National Treasury and Provincial Treasury.	Submit in January 2011	1						1				
Promote local economic development to large, medium and small business owners and other stakeholders	Meetings to take place on a quarterly basis	4		1		1		1		1		
Time schedule of key deadlines for budget and IDP process	Hold izimbizo as follows: in September 2010, November 2010, January 2011, April 2011 and June 2011	5		1		1		1		2		
Public involvement and revision of municipality's rates and engagement of chamber	Public meetings to be held quarterly	4		1		1		1		1		
Hosting of local sports achievers' function	Event takes place in March 2011	1						1				
Undertake meetings with Traditional councils (Amakhosi)	Meet on a quarterly basis	4		1		1		1		1		
Establish area based managers at Weenen and Wembezi and second a senior person to these area	Finalise appointments in July 2010	1		1								
Hold management meetings at Wembezi and Weenen in order to attend querries and concerns of the public in these areas	Meeting to take place on a monthly basis	12		3		3		3		3		
Issue a newsletter to the public	Publish on a quarterly basis	4		1		1		1		1		
Place advertisement (article) in the local news paper in respect of municipality's services rendered and municipal programms	Publish on a monthly basis	12		3		3		3		3		
Municipal website update regarding municipal plans, strategies and policies)	Update every quarter	4		1		1		1		1		
Hold Mayoral breakfast with the bursary holders	Meeting to take place every year in June 2011	1								1		
Monthly budget statements to the Mayor and PT	Tabled every month to the council	12		3		3		3		3		
Annual financial statements to Auditor General	Submit at the end of August 2010											

IDP consolidation processes	Start in August 2010	3		3									
Engages with national and provincial sector departments on sector specific programmes for allignment with the IDP	Start in September 2010	4		4									
Impact of different service delivery levels on rates and tariffs	Inform community in October 2010	1				1							
National policies, budget plans, and potential price increase of bulk resources	Review with dept heads in October 2010	1				1							
Changes to the IDP for incorporation into IDP review	Review in November 2010	1				1							
Annual repot	Made public in January 2011	1						1					
Annual report to Auditor General, Provincial Treasury and Department of Provincial Local Government	Submit in January 2011	1						1					
Draft budget and plans for the next 3 years to the Mayor	Submit in March 2011	1						1					
Oversight report of annual report	Made public in March 2011	1						1					
Draft budget, plans and proposed revisions to IDP	Publish in March 2011	1						1					
Approved budget and budget related policies	Publish in July 2011	1		1									
Draft SDBIP and annual performance agreements to the Mayor	Submit in July 2010	1		1									
Approved SDBIP to National Treasury	Submit in July 2010	1		1									

Quarterly Projections for Service Delivery Targets and other Performance Indicators : 2010/2011

DEPARTMENT: FINANCE

Vote/Indicators	Unit of Measurement	Annual Target	Revised Target	Qtr Ending; 30 Sept		Qtr Ending; 31 Dec		Qtr Ending; 31 March		Qtr Ending; 30 June		Explanation of varince
				Proj	Act	Proj	Act	Proj	Act	Proj	Act	
DEPARTMENT: FINANCE												
1. Vote: Finance & Administration												
1.1 Budget and Management Accounts												
Compilation of financial statements in terms of MFMA	Submit to Auditor General in August 2010	1		1								
Time schedule of key deadlines for 2010/2011 budget	Submit in August 2010	1		1								
Budget Statements	Statements prepared on a monthly basis	12		3		3		3		3		
Implementation of the budget	Submit reports quarterly to the council	4		1		1		1		1		
Consolidate and prepare proposed 2011/2012 budget	Start the process in December 2010	1				1						
Mid year budget statements	Tabled to the council in January 2011	1						1				
Adjustment budget for 2010/2011	Tabled in February 2011	1						1				
Budget related policies	Finalised in February 2011	1						1				
Draft 2011/2012 budget	Tabled at council meeting in March 2011	1						1				
Draft SDBIP for 2011/2012	Tabled at council meeting in March 2011	1						1				
Primary banking account detail to Provincial Treasury and Auditor General	Forward in April 2011	1								1		
Draft 2011/2012 budget to National Treasury	Forward in April 2011	1								1		
Draft 2011/2012 budget to Provincial Treasury	Forward in April 2011	1								1		
Update municipal website with municipal policies	Update every quorter	4		1		1		1		1		
1.2 Revenue												
Monitor the implementation of credit control, cash management and bank and investment policies	Start in July 2010	12		3		3		3		3		
Identification of unregistered indigents	Start in August 2010	12		3		3		3		3		
Update the indigents register	Complete update in October 2010											
Establish a task team to enhance debt collection process	Finalise in July 2010											
Monitor debt collection and billing process	Reporting on a monthly basis to the council	12		3		3		3		3		
Resolve complaints received on inaccurate accounts	Account queries to be resolved immediately every month	12		3		3		3		3		
Data base cleansing	Complete in August 2010	1		1								
Monitor time in which meter reading occurs	Review reading results on a monthly basis	12		3		3		3		3		
Resolve querries resulting from faulty meters	Resolve on a monthly basis	12		3		3		3		3		
Finalise the network linkages between Wembezi and Weenen satelite offices and the main office	Finalise in August 2010											
1.3 Expenditure												
DoRA reports on all grants received	Submit on a monthly basis	12		3		3		3		3		
SCM reports in accordance with regulations, policy and prodedures	Submit on a monthly basis	12		3		3		3		3		
Payroll is completed timeously and reviewed for accuracy	Review within 7 working days after every month end	12		3		3		3		3		
Payment of creditors on time in terms of Section 65 of MFMA	Number of creditors to be paid on time	100%		100%		100%		100%		100%		
1.4 Capital Expenditure												
Steel Cabinet	Purchase of 2 steel cabinets	5,600		0		0		5,600		0		
Software	Purchase of microsoft programs	20000		0		20,000		0				

Quarterly Projections for Service Delivery Targets and other Performance Indicators : 2010/2011

DEPARTMENT: ENGINEERING - CIVIL

Vote/Indicators	Unit of Measurement	Ward	Annual Target	Revised Target	Qtr Ending; 30		Qtr Ending; 31		Qtr Ending; 31		Qtr Ending; 30 June		Explanation of
					Proj	Act	Proj	Act	Proj	Act	Proj	Act	
DEPARTMENT: ENGINEERING - CIVIL													
Vote: Finance & Administration													
Compilation of agenda and review of minutes	Number of agendas and meetings		36		9		9		9		9		
Enquiries and complaints	Number of repplies to be attended on a monthly basis		12		3		3		3		3		
Draft 2011/2012 budget	Submit in January 2011		1						1				
Draft SDBIP for 2011/2012 budget year	Submit in February 2011		1						1				
Budget related policies	Finalised in February 2011		1						1				
Draft 2010/2011 budget	Tabled at council meeting in March 2011		1						1				
Establish roads maintenance plan	Finalised in September 2010		1		1								
Draft SDBIP for 2011/2012	Tabled at council meeting in March 2011		1						1				
Vote: Road Transport													
MIG PROJECTS	Completion of Roads	All	8,739,000		2,621,700		2,621,700		2,621,700		873,900		
Lock up cupboard	Purchase of 1 lock up cupboard	All	5,281	0			5,281						
Laptop	Laptop	All	5,000	0			5,000						
Office Computer	Purchase of 2 office computers	All	10,000		5,000		5,000						
Printers	Purchase printers	All	1,000				1,000						
Measuring wheel	Purchase measuring wheel	All	2,600						2,600				
Chainsaw	Purchase chain saw	All	8,000								8,000		
Upgrade of Wembezi A Road	Upgrade of Wembezi A Road		205,000				205,000						
Upgrade of Wembezi C Road	Upgrade of Wembezi C Road		205,000				205,000						
Grader	Purchase grader	All	1,700,000				1,700,000						
TLB	Purchase TLB	All	900,000		900,000								
Tipper trucks	Replace a tipper truck	All	750,000				750,000						
Roller Trailer	Purchase a roller trailer	All	210,000						210,000				

Quarterly Projections for Service Delivery Targets and other Performance Indicators : 2010/2011

DEPARTMENT: ENGINEERING - ELECTRICAL

Unit of Measurement	Ward	Annual Target	Revised Target	Qtr Ending; 30 Sept		Qtr Ending; 31 Dec		Qtr Ending; 31 March		Qtr Ending; 30 June		Explanation of variance
				Proj	Act	Proj	Act	Proj	Act	Proj	Act	
Replace transformers, cables and switches	All	1,500,000		1,500,000		0		0				
Sub 57 upgrade part 1 switch gear protection	All	4,500,000		0		4,500,000		0				
Replace circuit breakers	All	330,000		0		82,500		82,500		165,000		
Street light Wembezi A +C Rensburg drift	All	250,000		165,000		85,000						
Projection upgrade for substation	All	330,000		165,000		165,000						
Electrification projects	All	660,000		165,000		330,000		165,000				
Replacement of cherry picker truck	All	800,000				800,000						
Undertake street light improvement	All	100,000		25,000		25,000		25,000		25,000		

Quarterly Projections for Service Delivery Targets and other Performance Indicators : 2010/2011

DEPARTMENT - CORPORATE SERVICES

Vote/Indicator	Unit of Measurement	Annual Target	Revised Target	Quarter Ending September		Quarter Ending December		Quarter Ending March		Quarter Ending June		Explanation of Variance
				Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	
DEPARTMENT - CORPORATE SERVICES												
1. Vote: Finance & Administration												
1.1 Administration												
Compilation of agenda & minutes	Number of agendas and meetings	24		6		6		6		6		
Enquiries and complaints	Number of responses to be attended on a monthly basis	Ongoing		As required		As required		As required		As required		
Municipal Website upgrade	Upgrade performed on a monthly basis	12		3		3		3		3		
Skills Development Plan	Submit report by July 2010	1								1		
Draft 2011/2012 budget	Submit in January 2011	1						1				
Approved 2011/2012 budget	Published in June 2011	1								1		
Performance agreements and S D B I P	Made public in July 2010	1		1								
Implementing media communication policy	Finalise in August 2010	1		1								
Train staff on customer care and Batho Pele principles	Training to take place in August 2010	1		1								
Appoint customer care liason officer	To be appointed in July 2010	1		1								
Establish a strategy to deal with the trucks stopping within the town and the surrounding areas.	Finalise in September 2010	1		1								
Address the issue of parking in town	Finalise in December 2010	1				1						
Attend issues regarding the taxi rank permits	Finalise in October 2010	1				1						
Update staffs' career profile	Finalise in January 2011	1						1				
1.2 Other												
Filling cabinets	Purchase filling cabinets	10,000		10,000								
Furniture and equipment	Purchase new furniture for the Council Chamber	25,000				25,000						
Recording system	Purchase of recording sysytem fo Council	139,500				139,500						
Refurbish Town hall	Refurbish Town hall	262,000		65,500		65,500		131,000				
Road marking machine	Road marking machine	26,500		0		0		26,500				
Security lights at Wembezi	Install security lights	5,000				5,000						
Tables and chairs at Wembezi	Purchase table and chairs	10,000				10,000						
Curtains	Purchase new curtains for Wembezi Comm Hal	10,000		10,000								
Painting and Repairs Weenen	Refurbishment of Weenen Museum	10,000		2,000		5,000		3,000				
Repair the floor	Refurbishment of floor Weenen Library	10,000		5,000		5,000						
Computer & Printer	Purchase computer and a printer - Weenen Lib	10,000		10,000								

Quarterly Projections for Service Delivery Targets and other Performance Indicators : 2010/2011

DEPARTMENT - PLANNING, ECONOMIC & COMMUNITY SERVICES

Vote/Indicator	Unit of Measurement	Annual Target	Revised Target	Quarter Ending 30 Sept		Quarter Ending 31 Dec		Quarter Ending 31 March		Quarter Ending 30 June		Explanation of Variance
				Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	
DEPARTMENT - PLANNING, ECONOMIC & COMMUNITY SERVICES												
1. Vote: Finance & Administration												
Administration												
Draft 2011/2012 budget	Submit in January 2011	1						1				
Draft SDBIP for 2011/2012 budget year	Submit in February 2011	1						1				
Approved 2011/2012 budget	Published in June 2011	1								1		
2. Vote: Community Services												
Wembezi INT	Co-ordination of NDPG project	100%		25%		25%		30%		20%		
LED Improvements (Tourism plan)	Local economic development initiatives	100%		20%		30%		40%		10%		
Outdoor tables and chairs (Clinic)	Procurement of outdoor tables & chairs	100%		50%		50%						
Vehicles	Purchase of vehicles from DBSA funding	100%		100%								
3. Vote: Planning and Economic development												
Draft Integrated Development Plan	Approval by April 2011	1						1				
Final Integrated Development Plan	Approval by June 2011	1								1		b
CAPITAL EXPENDITURE												
Landfill compactor	Purchase a landfill compactor	1,500,000		1,500,000								
Skip loader	Purchase a skip loader	750,000		750,000								
Weenen Refuse Truck	Purchase of refuse truck for Weenen	600,000		600,000								
Propelled lawnmowers	Purchase 2 self propelled lawnmowers	22,000		11,000				11,000				
Yamaha lawnmowers	Purchase 2 x yamaha lawnmowers	14,000				7,000		7,000				
Tractor drawn slashers 1.5m	Purchase 4 x tractor drawn slashers	60,000		20,000		20,000				20,000		
Weneen Slashers	Purchase slashers	17,000						17,000				
Park Weenen	Design a park	80,000				80,000						
Breathing apparatus	Purchase breathing apparatus	20,000				10,000		10,000				
Fire hoses	Purchase fire hoses x10	30,000		10000				10000		10000		
Akron branch	Purchase Akron branch	8,000						8,000				
Floating pump	Purchase 1 floating pump	18,000				9,000		9,000				
Clinic Airconditioner	Install an airconditioner in the Clinic	15,000								15,000		
Weenen Cemetry	Develop land for cemetry	60,000				60,000						
EIA Assessment for Weenen Cemetry	EIA assessment for Weenen cemetry	40,000						40,000				
Hilldene swimming pool filtration plant	Filtration plant for Hilldene swimming pool	80,000				80,000						
Interchange / LED Project	Interchange	12,000,000		4,500,000		3,000,000		4,500,000				
Hostel Redevelopment	Redevelop the hostel	7,500,000		1,500,000		2,250,000		3,000,000		750,000		

UMTSHEZI MUNICIPALITY – BUDGET 2010/2011

ALIGNMENT OF THE BUDGET WITH THE INTEGRATED DEVELOPMENT PLAN (IDP)

The IDP was based on the municipal theme i.e. "Transforming For Better Service Delivery". The theme places emphasis on what the Municipality plans to achieve, how this will be implemented, who will implement it and what resources in terms of budgets, infrastructure and institutional capacity are available to fulfill that purpose.

The municipal theme was further translated into a time-based vision.

VISION

"By 2020, Umtshezi Local Municipality will be the champion of a sustainable Development and Safe Environment"

Based on the above vision, the Municipality has formulated a consolidated, brief and holistic mission statement which describes how the vision will be achieved.

MISSION STATEMENT

The Umtshezi Municipality in partnership with other sectors / stakeholders are committed to:

- Providing and enabling an economic and social development environment
- Striving to provide housing with bulk infrastructure
- Establishing and maintaining community networks that promote healthy engagement between the Municipality and its stakeholders
- Developing Umtshezi in a way that does not compromise future generations
- Work co-operatively with other spheres of government and the private sector.
- Continuously provide service in an equitable manner taking into account Batho Pele Principles

COMMUNITY PARTICIPATION, BACKLOGS AND BUDGET

The theme of the Municipality being "Transforming for Better Service Delivery" was analysed by council on 15 March 2010 and 10 March 2010. The backlogs in the IDP was looked at and the vision for council is to ensure that the backlogs are cleared and that the IDP becomes a credible document that is achievable. In so doing, better service delivery will be achieved. With this drive and with the allocated resources, the council will achieve better results and will meet the needs of the people.

CONCLUSION

Though extensive consultation with the public, community and other stakeholders, the IDP will be finalised and the budget aligned thereon to meet the needs of the community and to ensure service delivery.

UMTSHEZI MUNICIPALITY – BUDGET 2010/2011

MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

The following are the key financial ratios and indicators for the 2010/2011 financial year. The 2008/2009 actual figures are also represented as a comparative:

Financial Benchmanrks	**Basis of Calculation**	**2008/2009**	**2010/2011**
Debt to Asset Ratio	Total Debt / Total Assets	0.072 : 1	0.052 : 1
Debt to Revenue	Total Debt / Annual Income	0.36 : 1	0.17 : 1
Average Interest Paid on Debt	Interest paid / Total Interest Bearing Debt	0.14 : 1	0.07 : 1
Interest as a percentage of operating expenditure	Interest paid / Operating Expenditure	0.003 : 1	0.005 : 1
Current Ratio	Current Assets / Current Liabilities	1.5 : 1	2.5 : 1
Creditors System Efficiency	% of Creditors paid within terms	75%	90%

KZN234 Umtshezi - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Municipal Manager										
Executive and Council										
Mayoral Office										
Report on implementation of budget	Submit quarterly to the Council	4	4	4	4	4	4	4	4	4
Prepare and review performance indicators in SDBIP	Made public in July 2010	1	1	1	1	1	1	1	1	1
Prepare and review performance agreements in SDBIP	Made public in July 2010	1	1	1	1	1	1	1	1	1
process	Tabled in August 2010	1	1	1	1	1	1	1	1	1
Mid year performance assessment report	Tabled in January 2011	1	1	1	1	1	1	1	1	1
Adjustments budget	tabled by February 2011	1	1	1	1	1	1	1	1	1
documents	Tabled at council meeting in March 2011	1	1	1	1	1	1	1	1	1
Issues raised in the Auditor General report	Will be addressed by March 2011	1	1	1	1	1	1	1	1	1
Consultation on draft budget	Meeting to be held in April 2011	1	1	1	1	1	1	1	1	1
Responds to submissions of community	Effect amendments in budget in May 2011	1	1	1	1	1	1	1	1	1
Service Delivery and Budget Implementation Plan	Approve in June 2011	1	1	1	1	1	1	1	1	1
Municipal Manager										
Establish register of outstanding issues	2011	1	1	1	1	1	1	1	1	1
departmental head	and May 2011									
salaries, wages, allowances and benefits and other	every quarter	4	4	4	4	4	4	4	4	4
National Treasury and Provincial Treasury.	Submit in January 2011	1	1	1	1	1	1	1	1	1
and small business owners and other stakeholders	Meetings to take place on a quarterly basis	4	4	4	4	4	4	4	4	4
process	2010, November 2010, January 2011, April	5	5	5	5	5	5	5	5	5
and engagement of chamber	Public meetings to be held quarterly	4	4	4	4	4	4	4	4	4
Hosting of local sports achievers' function	Event takes place in March 2011	1	1	1	1	1	1	1	1	1
Undertake meetings with Traditional councils (Amakhosi)	Meet on a quarterly basis	4	4	4	4	4	4	4	4	4
Wembezi and second a senior person to these area	Finalise appointments in July 2010	1	1	1	1	1	1	1	1	1
order to attend querries and concerns of the public in	Meeting to take place on a monthly basis	12	12	12	12	12	12	12	12	12
Issue a newsletter to the public	Publish on a quarterly basis	4	4	4	4	4	4	4	4	4
respect of municipality's services rendered and municipal	Publish on a monthly basis	12	12	12	12	12	12	12	12	12
strategies and policies)	Update every quarter	4	4	4	4	4	4	4	4	4
Hold Mayoral breakfast with the bursary holders	2011	1	1	1	1	1	1	1	1	1
Monthly budget statements to the Mayor and PT	Tabled every month to the council	12	12	12	12	12	12	12	12	12
Annual financial statements to Auditor General	Submit at the end of August 2010									
IDP consolidation processes	Start in August 2010	3	3	3	3	3	3	3	3	3
on sector specific programmes for allignment with the IDP	Start in September 2010	4	4	4	4	4	4	4	4	4
tariffs	Inform community in October 2010	1	1	1	1	1	1	1	1	1
increase of bulk resources	Review with dept heads in October 2010	1	1	1	1	1	1	1	1	1
Changes to the IDP for incorporation into IDP review	Review in November 2010	1	1	1	1	1	1	1	1	1
Annual repot	Made public in January 2011	1	1	1	1	1	1	1	1	1
Department of Provincial Local Government	Submit in January 2011	1	1	1	1	1	1	1	1	1
Draft budget and plans for the next 3 years to the Mayor	Submit in March 2011	1	1	1	1	1	1	1	1	1
Oversight report of annual report	Made public in March 2011	1	1	1	1	1	1	1	1	1
Draft budget, plans and proposed revisions to IDP	Publish in March 2011	1	1	1	1	1	1	1	1	1
Approved budget and budget related policies	Publish in July 2011	1	1	1	1	1	1	1	1	1
Mayor	Submit in July 2010	1	1	1	1	1	1	1	1	1
Approved SDBIP to National Treasury	Submit in July 2010	1	1	1	1	1	1	1	1	1
Blinds	Replace blinds							2,000		
Chairs	Purchase chairs							3,000		
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Finance and Treasury Office										
Finance and Administration										
Budget and Management Accounts										
Compilation of financial statements in terms of MFMA	Submit to Auditor General in August 2010	1	1	1	1	1	1	1	1	1
Time schedule of key deadlines for 2010/2011 budget	Submit in August 2010	1	1	1	1	1	1	1	1	1
Budget Statements	Statements prepared on a monthly basis	12	12	12	12	12	12	12	12	12
Implementation of the budget	Submit reports quarterly to the council	4	4	4	4	4	4	4	4	4
Consolidate and prepare proposed 2011/2012 budget	Start the process in December 2010	1	1	1	1	1	1	1	1	1
Mid year budget statements	Tabled to the council in January 2011	1	1	1	1	1	1	1	1	1
Adjustment budget for 2010/2011	Tabled in February 2011	1	1	1	1	1	1	1	1	1
Budget related policies	Finalised in February 2011	1	1	1	1	1	1	1	1	1
Draft 2011/2012 budget	Tabled at council meeting in March 2011	1	1	1	1	1	1	1	1	1
Draft SDBIP for 2011/2011	Tabled at council meeting in March 2011	1	1	1	1	1	1	1	1	1
Auditor General	Forward in April 2011	1	1	1	1	1	1	1	1	1
Draft 2011/2012 budget to National Treasury	Forward in April 2011	1	1	1	1	1	1	1	1	1
Draft 2011/2012 budget to Provincial Treasury	Forward in April 2011	1	1	1	1	1	1	1	1	1
Update municipal website with municipal policies	Update every quarter	4	4	4	4	4	4	4	4	4
Insert measure/s description										
Revenue and Expenditure										
management and bank and investment policies	Start in July 2010	12	12	12	12	12	12	12	12	12
Identification of unregistered indigents	Start in August 2010	12	12	12	12	12	12	12	12	12
Update the indigents register	Complete update in October 2010									
Establish a task team to enhance debt collection process	Finalise in July 2010									
Monitor debt collection and billing process	Reporting on a monthly basis to the council	12	12	12	12	12	12	12	12	12
Resolve complaints received on inaccurate accounts	immediately every month	12	12	12	12	12	12	12	12	12
Data base cleansing	Complete in August 2010	1	1	1	1	1	1	1	1	1
Monitor time in which meter reading occurs	Review reading results on a monthly basis	12	12	12	12	12	12	12	12	12
Resolve querries resulting from faulty meters	Resolve on a monthly basis	12	12	12	12	12	12	12	12	12
Weenen satellite offices and the main office	Finalise in August 2010									
DoRA reports on all grants received	Submit on a monthly basis									
prodedures	Submit on a monthly basis	12	12	12	12	12	12	12	12	12
Payroll is completed timeously and reviewed for accuracy	month end	12	12	12	12	12	12	12	12	12
MFMA	Number of creditors to be paid on time	12	12	12	12	12	12	12	12	12
Capital Expenditure	Purchase capital for department	100%	100%	100%	100%	100%	100%	100%	100%	100%

Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Corporate Services										
Finance and Administration										
Administration										
Compilation of agenda & minutes	Number of agendas and meetings	24	24	24	24	24	24	24	24	24
Enquiries and complaints	monthly basis	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Municipal Website upgrade	Upgrade performed on a monthly basis	12	12	12	12	12	12	12	12	12
Skills Development Plan	Submit report by July 2010	1	1	1	1	1	1	1	1	1
Draft 2011/2012 budget	Submit in January 2011	1	1	1	1	1	1	1	1	1
Approved 2011/2012 budget	Published in June 2011	1	1	1	1	1	1	1	1	1
Performance agreements and S D B I P	Made public in July 2010	1	1	1	1	1	1	1	1	1
Implementing media communication policy	Finalise in August 2010	1	1	1	1	1	1	1	1	1
Train staff on customer care and Batho Pele principles	Training to take place in August 2010	1	1	1	1	1	1	1	1	1
Appoint customer care liason officer	To be appointed in July 2010	1	1	1	1	1	1	1	1	1
the town and the surrounding areas.	Finalise in September 2010	1	1	1	1	1	1	1	1	1
Address the issue of parking in town	Finalise in December 2010	1	1	1	1	1	1	1	1	1
Attend issues regarding the taxi rank permits	Finalise in October 2010	1	1	1	1	1	1	1	1	1
Update staffs' career profile	Finalise in January 2011	1	1	1	1	1	1	1	1	1
Expenditure										
Purchase capital equipment	Purchase capital as per capital expenditure	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Electrical										
Finance and Administration										
Expenditure and Reticulation										
Capital Expenditure	Reticulation and purchase of capital	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Planning, Economic and Community Services										
Finance and Administration										
Administration										
Draft 2011/2012 budget	Submit in January 2011	1	1	1	1	1	1	1	1	1
Draft SDBIP for 2011/2012 budget year	Submit in February 2011	1	1	1	1	1	1	1	1	1
Approved 2011/2012 budget	Published in June 2011	1	1	1	1	1	1	1	1	1
Wembezi INT	Co-ordination of NDPG project									
LED Improvements (Tourism plan)	Local economic development initiatives									
Outdoor tables and chairs (Clinic)	Procurement of outdoor tables & chairs	100%	100%	100%	100%	100%	100%	100%	100%	100%
Vehicles	Purchase of vehicles from DBSA funding	100%	100%	100%	100%	100%	100%	100%	100%	100%
Draft Integrated Development Plan		100%	100%	100%	100%	100%	100%	100%	100%	100%
Final Integrated Development Plan		100%	100%	100%	100%	100%	100%	100%	100%	100%
Development and Planning										
Interchange Project	Wembezi Interchange	100%	100%	100%	100%	100%	100%	100%	100%	100%
Capital Equipment	Purchase capital as per capital expenditure	100%	100%	100%	100%	100%	100%	100%	100%	100%
Civil										
Finance and Administration										
Administration										
Compilation of agenda and review of minutes	Number of agendas and meetings	36	36	36	36	36	36	36	36	36
Enquiries and complaints	monthly basis	12	12	12	12	12	12	12	12	12
Draft 2011/2012 budget	Submit in January 2011	1	1	1	1	1	1	1	1	1
Draft SDBIP for 2011/2012 budget year	Submit in February 2011	1	1	1	1	1	1	1	1	1
Budget related policies	Finalised in February 2011	1	1	1	1	1	1	1	1	1
Draft 2010/2011 budget	Tabled at council meeting in March 2011	1	1	1	1	1	1	1	1	1
Establish roads maintenance plan	Finalised in September 2010	1	1	1	1	1	1	1	1	1
Draft SDBIP for 2011/2012	Tabled at council meeting in March 2011	1	1	1	1	1	1	1	1	1
Road Transport										
MIG Projects	Complete all Roads - R8736,000	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Purchase Capital Equipment	R 3,591,881									
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN234 Umtshezi - Entities measureable performance objectives

Description	Unit of measurement	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Approved SDBIP to National Treasury										
Entity 3 - (name of entity)										
Approved SDBIP to National Treasury										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN234 Umtshezi - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Borrowing Management											
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	0.0%	0.3%	0.5%	4.7%	0.3%	0.5%	0.5%	1.9%	1.4%	1.0%
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.1%	0.3%	0.3%	0.5%	0.2%	0.2%	0.2%	2.4%	2.9%	1.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	-39.8%	-8.3%	-79.3%	1.7%	1.7%	1.7%	-46.7%	0.0%	0.0%
Safety of Capital											
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	100.8%	8.0%	7.7%	19.2%	4.1%	2.8%	2.8%	5.4%	4.9%	4.3%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	168.5%	331.8%	858.9%	109.0%	174.7%	174.7%	759.0%	603.3%	444.9%
Liquidity											
Current Ratio	Current assets/current liabilities	1.4	1.5	1.5	2.5	2.7	3.8	3.8	2.5	3.4	3.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.4	1.5	1.5	2.5	2.7	3.8	3.8	2.5	3.4	3.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.7	0.5	0.3	0.8	0.9	0.1	0.1	0.2	0.3	0.4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		89.2%	92.8%	95.4%	95.4%	95.4%	95.4%	100.7%	98.7%	92.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	52.0%	50.3%	41.2%	27.1%	28.1%	33.8%	33.8%	26.5%	30.8%	26.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Funding of Provisions											
Provisions not funded - %	Unfunded Provns./Total Provisions										
Other Indicators											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source										
Employee costs	Employee costs/(Total Revenue - capital revenue)	32.0%	35.5%	26.7%	25.9%	25.2%	25.2%	25.2%	22.4%	20.5%	18.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	35.0%	38.6%	29.3%	28.1%	27.3%	27.3%		24.2%	22.0%	19.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	18.1%	6.2%	12.8%	5.8%	10.7%	10.7%	10.7%	13.3%	14.1%	13.8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	64.5	36.1	537.4	625.7	625.7	625.7	34.6	27.5	51.5	63.5
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	61.3%	60.7%	51.8%	32.5%	33.8%	40.9%	40.9%	32.6%	36.5%	30.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.7	(0.5)	0.4	0.1	2.0	0.2	0.2	0.3	0.4	0.5

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days										
Monthly fixed operational expenditure	7,141	7,223	8,892	10,652	10,774	10,774	10,774	13,200	15,912	19,171
Fixed operational expenditure % assumption		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Own capex	(4,307)	(7,024)	(18,895)	(10,518)	(9,592)	(9,592)	(9,592)	(28,899)	(33,761)	(29,779)
Borrowing		2,792	1,575	8,336	(164)	(164)	(164)	13,500		

UMTSHEZI MUNICIPALITY – BUDGET 2010/2011

BUDGET RELATED POLICIES OVERVIEW AND AMENDMENTS

In order for the Municipality to operate effectively and to ensure service delivery, funds are required. In the current economic climate with inflation exceeding expected target ranges, rising food, oil and electricity prices, it is necessary for the Municipality to increase tariffs and to adjust its policies.

BUDGET RELATED POLICIES

1. RATES POLICY

The rates policy needs to reviewed annually. There are no changes that we propose need to be made to the policy. The policy was available for public comment and no comments were received from the public.

2. SCM POLICY

The Municipality has an approved SCM Policy that regulates expenditure of the Municipality. This document is reviewed annually. There are no proposed changes to this document.

3. CREDIT CONTROL AND DEBT COLLECTION POLICY

The Municipality has an approved customer care and credit control policy which is currently being implemented. There are no proposed changes to this policy.

4. CASH MANAGEMENT AND INVESTMENT POLICY

The Municipality has an approved cash management and investment policy. There are no proposed changes to this policy.

5. ASSET MANAGEMENT POLICY

The Municipality has an approved asset management policy as well as an asset procedure manual. There are no proposed changes to this policy.

6. INDIGENT POLICY

The Municipality has an approved indigent policy. There are no proposed changes to this policy.

7. BUDGET POLICY

This policy assists the Mayor, Councillors, Accounting Officers and Senior Managers in the preparation of budgets as well as the review and control of budgets.

8. LEAVE POLICY

This is one of the Human Resource policies that provide guidance on leave and its accrual. This policy is used to calculate leave pay due and to make provisions for leave pay.

9. VIREMENT POLICY
This policy has been approved by Full Council and assists the Municipality with guiding the virement of funds during the financial year from one vote to another.

10. SUBSISTENCE AND TRAVEL POLICY
This policy guides the Municipality on the claiming and payment of all subsistence and travel.

11. OVERTIME POLICY
This policy states the rules applicable to overtime and guides all Municipal staff on the conditions under which overtime is worked.

12. TARIFFS POLICY

The Municipality does have a tariff of charges policy. This has been submitted with the budget and the amendments are as follows:

The tariff of charges is included in the budget documentation for your consideration. All the tariffs have been adjusted.

The tariff increases are as follows:

1. Property Rates
   The tariff for property rates will not change but the rebate structure will change for all categories of customers. This adjustment in the rebate structure would result in an overall increase in the total rates billed of 8%.

2. Refuse Removal Charges
   Refuse removal charges to increase by 6%.

3. Rent of Facilities and Equipment
   All rent charges for facilities and equipment to increase by 6%.

4. Hire Charges
   All hire charges to increase by 6%.

5. Other
   All 'other' charges to increase by 6%.

6. Electricity
   Electricity tariffs to increase in line with Eskom's tariff increase by 28,9%

CONCLUSION
It is recommended that these tariffs be increased as mentioned above.

UMTSHEZI MUNICIPALITY – BUDGET 2010/2011

UMTSHEZI MUNICIPALITY – BUDGET 2010/2011

BUDGET ASSUMPTIONS

When preparing a budget, certain assumptions are usually made. In order to gain a clearer understanding of the figures presented in this budget, the following assumptions were made.

REVIEWING THE EXTERNAL FACTORS

The economic climate was considered when drafting the budget which is highlighted in the executive summary. The ultimate objective was to obtain resources that could be allocated to prioritized areas or functions in order to ensure that service delivery is effectively achieved.

ASSUMPTIONS USED

National Treasury had proposed a few guidelines with the intention of trying to curb inflation. Their guideline was 6% of most services. Salaries and wages are estimated to be 1,5% above CPI as per the collective agreement with SALGA. This means that salaries and wages would increase by 8.48%. The following increases were implemented in the draft budget:

DESCRIPTION	2009/10	2010/11	2011/12
Increase in salaries	8.48%	8%	8%
General Expenses	6%	6%	6%
Electricity Purchases	28,9%	28,9%	28,9%

UMTSHEZI MUNICIPALITY – BUDGET 2010/2011

OVERVIEW OF BUDGET FUNDING

The budget has been funded in compliance with Section 18 of the Municipal Finance Management Act, No 56 of 2003, which states that:

"An annual budget may only be funded from-

a) realistically anticipated revenues to be collected;
b) cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
c) borrowing funds, but for the capital budget referred to in section 17(2)

(2) Revenue projections in the budget must be realistic, taking into account-

a) projected revenue for the current year based on collection levels to date; and
b) actual revenue collected in previous financial years."

CAPITAL FUNDING

The capital budget has been funded from council funds, external loans and grants as follows:

- Municipal Infrastructure Grant R8,739,000
- Neighbourhood Development Partnership Grant R12,000,000
- INEP R660,000
- External Funding – DBSA R13,500,000
- Council Funded R2,125,981
- Community Residential Unity Programme R7,500,000

R44,542,981

The council funds will be obtained realistically anticipated revenues based on previous collection rate trends.

OPERATING BUDGET

This budget will be funded from revenues collected based on previous collection rate trends. Also, it will be supplemented by grants. These grants are not sufficient for the needs of uMtshezi Municipality.

The income to be received is shown below:

Description	**Amount (R'000)**	**Collection Rate**	**Amount Collected R'000**
Property Rates	31,622	65%	20,554
Rates penalties	5,357	0%	0
Electricity	126,782	93%	117,907
Refuse	5,222	65%	3,394
Rent of facilities	840	90%	756
Interest earned	237	65%	154

Fines	293	85%	249
Licences and Permits	4604	95%	4374
Transfers / Grants	32,935	100% - R7,088	25,847
Other	787	65%	512

From the table above, you will see that R173,747,000 will be funding operating expenditure from income that will be received. Although Rates income of R7,088,000 is gazetted as a grant that will be transferred to the Municipality, these funds are never received and are therefore not included in income to be received.

UMTSHEZI MUNICIPALITY – BUDGET 2010/2011

EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

Below is a summary of the grants, both operating and capital grants that will be received by the Municipality.

	2010/2011	2011/2012	2012/2013
	R	R	R
NATIONAL GRANTS			
Operating Grants			
Local Government Financial Management Grant	1,200,000	1,450,000	1,500,000
Municipal Systems Improvement Grant	750,000	790,000	800,000
Equitable Share	21,569,000	24,411,000	26,893,000
Capital Grants			
Integrated National Electrification Programme Grant	660,000	0	0
Integrated National Electrification Programme (Eskom) Grant	0	851,000	0
Municipal Infrastructure Grant	8,739,000	10,510,000	12,779,000
Neighbourhood Development Partnership Grant	12,000,000	10,000,000	4,000,000
Allocations in kind			
Neighbourhood Development Partnership Grant	3,000,000	2,400,000	3,000,000
	47,918,000	50,412,000	48,972,000
PROVISIONAL GRANTS			
Operating Grants			
Municipal Clinics	2,134,000		
Community Rates	7,088,000	7,513,000	8,182,000
Community Libraries	95,000	95,000	95,000
Museum	99,000	105,000	112,000
Capital Grants			
Community Residential Unity Programme	7,500,000	10,000,000	10,000,000
	16,916,000	17,713,000	18,389,000

UMTSHEZI MUNICIPALITY – BUDGET 2010/2011

LEGISLATION COMPLIANCE STATUS

The Municipality has complied with all the legislative requirements expected of a Medium capacity municipality, but have had many challenges.

1. Municipal Finance Management Act

There have been some challenges regarding the full compliance of all sections of the MFMA. Some of these included reporting of information within the timelines stipulated in the MFMA. The main reason for this was the constraints of the financial system that is used by the Municipality. Other important areas and their status is as follows:

- Budget - The budget was compiled in accordance with the Chapter 4 of the MFMA and the municipal budget and reporting regulations. The compilation of the budget in the format required was challenging but was eventually achieved.
- Annual Report – The annual report was compiled in accordance with Section 121 of the MFMA and the guidelines issued by National Treasury. This was submitted for audit and approved by Full Council in January 2010. The guideline issued by National Treasury is outdated and we hope that the guidance to be issued by Provincial Treasury soon will assist in the compilation of the report for the next financial year.
- Audit Report – The annual financial statements were issued timeously to the Auditor General and the Municipality received an unqualified audit opinion for the second consecutive year.
- Audit Committee – The Municipality has an active audit committee that has assisted the Municipality greatly and has added value.
- In-Year Reporting – In year reports were submitted to the mayor, accounting officer, full council and treasury. The timing, sometimes, did not follow the timelines stated in the MFMA due to the constraints of the financial system.
- Service Delivery and Implementation Plan – This was produced timeously according to requirements in the MFMA.

2. Municipal Property Rates Act (MPRA)

The implementation of the MPRA has been a huge challenge for the Municipality. Although the Municipality had met the implementation deadline for medium capacity municipalities, the implementation of the act and the valuation of properties was met with huge resistance from the community. The Municipality had engaged in extensive community awareness programmes, but the community was opposed to the new valuation of their properties. Through repeated meetings and communication with all stakeholders and the community, consumers paid the rates levied and the number of appeals were reduced to under fifty. The Municipal Property Valuators had assisted the Municipality greatly in trying to resolve many of the complaints from the communities.

3. Municipal Systems Act and Municipal Structures Act

These acts have been adhered to and there are no serious challenges.

4. Generally Recognised Accounting Practice (GRAP)

The Municipality had converted to a GRAP compliant set of annual financial statements from 01 July 2008 and is currently following all the GRAP standards. Although the conversion was a success, there is a need for continued training with the GRAP standards by staff members and by councilors alike.

KZN234 Umtshezi - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Salary		1,601	2,136	2,340	2,545	2,545	2,545	2,536	2,730	2,949
Pension Contributions		212	298	333	287	287	287	390	429	464
Medical Aid Contributions			9	10	10	10	10	13	14	15
Motor vehicle allowance		397	715	766	689	689	689	842	910	982
Cell phone allowance		652	141	158	139	139	139	170	184	198
Housing allowance										
Other benefits or allowances		24		14				13	14	15
In-kind benefits										
Sub Total - Councillors		**2,886**	**3,299**	**3,621**	**3,670**	**3,670**	**3,670**	**3,964**	**4,281**	**4,623**
% increase	4		**14.3%**	**9.8%**	**1.4%**	**–**	**–**	**8.0%**	**8.0%**	**8.0%**
Senior Managers of the Municipality	2									
Salary		1,064	1,541	1,623	1,867	1,867	1,867	2,025	2,177	2,352
Pension Contributions		40		15	17	17	17	18	20	22
Medical Aid Contributions		16	1	1				–		
Motor vehicle allowance		444	322	279	320	320	320	347	373	403
Cell phone allowance										
Housing allowance										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Senior Managers of Municipality		**1,564**	**1,864**	**1,918**	**2,204**	**2,204**	**2,204**	**2,391**	**2,570**	**2,777**
% increase	4		**19.2%**	**2.9%**	**14.9%**	**–**	**–**	**8.5%**	**7.5%**	**8.1%**
Other Municipal Staff										
Basic Salaries and Wages		20,449	22,594	23,108	28,492	28,492	28,492	31,158	33,234	35,892
Pension Contributions		4,772	2,092	2,209	6,080	6,080	6,080	6,622	7,092	7,658
Medical Aid Contributions								–		
Motor vehicle allowance		550	1,399	1,580	748	748	748	811	873	942
Cell phone allowance								–		
Housing allowance		823	433	475	1,039	1,039	1,039	1,127	1,212	1,309
Overtime		1,048	1,352	1,270	1,405	1,405	1,405	1,524	1,639	1,770
Performance Bonus		2,028	2,620	2,497	3,073	3,073	3,073	3,354	3,584	3,871
Other benefits or allowances		235	5,519	3,956	251	251	251	272	293	316
In-kind benefits										
Sub Total - Other Municipal Staff		**29,905**	**36,009**	**35,095**	**41,088**	**41,088**	**41,088**	**44,868**	**47,927**	**51,758**
% increase	4		**20.4%**	**(2.5%)**	**17.1%**	**–**	**–**	**9.2%**	**6.8%**	**8.0%**
Total Parent Municipality		**34,355**	**41,172**	**40,634**	**46,962**	**46,962**	**46,962**	**51,223**	**54,778**	**59,158**
			19.8%	**(1.3%)**	**15.6%**	**–**	**–**	**9.1%**	**6.9%**	**8.0%**
Board Members of Entities										
Salary										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowances										
Housing allowance										
Board Fees										
Other benefits and allowances										
In-kind benefits										
Sub Total - Board Members of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Senior Managers of Entities										
Salary										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowances										
Housing allowance										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Senior Managers of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other Staff of Entities										
Basic Salaries and Wages										
Pension Contributions										
Medical Aid Contributions										
Motor vehicle allowance										
Cell phone allowances										
Housing allowance										
Overtime										
Performance Bonus										
Other benefits or allowances										
In-kind benefits										
Sub Total - Other Staff of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Municipal Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL SALARY, ALLOWANCES & BENEFITS		**34,355**	**41,172**	**40,634**	**46,962**	**46,962**	**46,962**	**51,223**	**54,778**	**59,158**
% increase	4		**19.8%**	**(1.3%)**	**15.6%**	**–**	**–**	**9.1%**	**6.9%**	**8.0%**
TOTAL MANAGERS AND STAFF	5	**31,469**	**37,873**	**37,013**	**43,292**	**43,292**	**43,292**	**47,259**	**50,497**	**54,535**

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. s57 of the Systems Act

3. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D

5. Must agree to the sub-total appearing on Table A1 (Employee costs)

Column Definitions:

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited

D. The original budget approved by council for the budget year.

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.

F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.

G. The amount to be appropriated for the budget year.

H and I. The indicative projection

KZN234 Umtshezi - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No. 10	Salary	Contrib. 1.	Allowances	Performance Bonuses	In-kind benefits 2.	Total Package 3.
Councillors	4							
Speaker	5		311,219	46,683	126,274			484,176
Chief Whip								–
Executive Mayor			389,023	58,353	149,838			597,214
Deputy Executive Mayor			311,219	56,624	121,423			489,266
Executive Committee			160,473	24,071	64,037			248,581
Total for all other councillors			1,167,060	144,816	489,766			1,801,642
Total Councillors	9	–	**2,338,994**	**330,547**	**951,338**			**3,620,879**
Senior Managers of the Municipality	6							
Municipal Manager (MM)			731,924		22,049			753,973
Chief Finance Officer			753,859	279,207	80,000			1,113,066
Deputy City Manager - Governance								–
Deputy City Manager - Procurement & Infrastructure								–
Deputy City Manager - Health, Safety & Social Issues			286,347	136,730	174,730	62,890		660,697
Deputy City Manager - Corporate & Human Resources			322,344	158,788	208,861	74,751		764,744
List of each offical with packages >= senior manager								
Head: Internal Audit & Performance Management								–
Head: Geographical Information & Policy								–
Head Office of Intergovernmental & Governance Relations								–
Total Senior Managers of the Municipality	9	–	**2,094,474**	**574,725**	**485,640**	**137,641**	–	**3,292,480**
A Heading for Each Entity	7, 8							
List each member of board by designation								
Chief Executive Officer (CEO)								–
								–
Total for municipal entities	9	–	–	–	–	–	–	–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION		–	**4,433,468**	**905,272**	**1,436,978**	**137,641**	–	**6,913,359**

References

1. Pension and medical aid

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. Total package must equal the total cost to the municipality

4. List each political office bearer by designation. Provide a total for all other councillors

5. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)

6. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation

7. List each entity where municipality has an interest and state percentage ownership and control

8. List each senior manager reporting to the CEO of an Entity by designation

9. Must reconcile to relevant section of Table A24

10. Must reconcile to totals shown for the budget year of Table A22

KZN234 Umtshezi - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue By Source																
Property rates		2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,345	31,332	33,212	35,205
Property rates - penalties & collection charges		446	446	446	446	446	446	446	446	446	446	446	447	5,357	5,679	6,019
Service charges - electricity revenue		10,565	10,565	10,565	10,565	10,565	10,565	10,565	10,565	10,565	10,565	10,565	10,565	126,782	163,422	210,651
Service charges - water revenue													–	–	–	–
Service charges - sanitation revenue													–	–	–	–
Service charges - refuse revenue		435	435	435	435	435	435	435	435	435	435	435	435	5,222	5,535	5,867
Service charges - other													–	–	–	–
Rental of facilities and equipment		70	70	70	70	70	70	70	70	70	70	70	70	840	890	943
Interest earned - external investments													–	–	–	–
Interest earned - outstanding debtors		20	20	20	20	20	20	20	20	20	20	20	20	237	252	267
Dividends received													–	–	–	–
Fines		24	24	24	24	24	24	24	24	24	24	24	24	293	310	329
Licences and permits		384	384	384	384	384	384	384	384	384	384	384	383	4,604	4,880	5,173
Agency services													–	–	–	–
Transfers recognised - operational		2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	2,745	5,745	35,935	34,364	37,582
Other revenue		66	66	66	66	66	66	66	66	66	66	66	65	787	834	884
Gains on disposal of PPE													–	–	–	–
Total Revenue (excluding capital transfers and contributio		**17,390**	**17,390**	**17,390**	**17,390**	**17,390**	**17,390**	**17,390**	**17,390**	**17,390**	**17,390**	**17,390**	**20,098**	**211,387**	**249,377**	**302,919**
Expenditure By Type																
Employee related costs		3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896	4,400	47,259	51,040	55,123
Remuneration of councillors		330	330	330	330	330	330	330	330	330	330	330	330	3,964	4,281	4,623
Debt impairment		500	500	500	500	500	500	500	500	500	500	500	500	6,000	6,000	4,000
Depreciation & asset impairment		2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	1,708	27,100	34,252	41,008
Finance charges		80	80	80	80	80	80	80	80	80	80	80	80	963	833	697
Bulk purchases		8,187	8,187	8,187	8,187	8,187	8,187	8,187	8,187	8,187	8,187	8,187	8,187	98,242	126,634	163,232
Other materials													–	–	–	–
Contracted services		164	164	164	164	164	164	164	164	164	164	164	164	1,967	2,161	2,374
Transfers and grants													–	–	–	–
Other expenditure		864	864	864	864	864	864	864	864	864	864	864	5,864	15,372	13,000	16,000
Loss on disposal of PPE													–	–	–	–
Total Expenditure		**16,330**	**16,330**	**16,330**	**16,330**	**16,330**	**16,330**	**16,330**	**16,330**	**16,330**	**16,330**	**16,330**	**21,233**	**200,867**	**238,202**	**287,058**
Surplus/(Deficit)		**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**(1,135)**	**10,521**	**11,175**	**15,861**
Transfers recognised - capital													28,900	28,900	33,761	29,779
Contributions recognised - capital													–	–	–	–
Contributed assets													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**27,765**	**39,421**	**44,936**	**45,640**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**1,060**	**27,765**	**39,421**	**44,936**	**45,640**

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN234 Umtshezi - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue by Vote																
Corporate Service		457	457	457	457	457	457	457	457	457	457	457	457	5,478	6,711	8,279
Municipal Manager													–	–	–	–
Finance and Budget		5,770	5,770	5,770	5,770	5,770	5,770	5,770	5,770	5,770	5,770	5,770	5,480	68,946	73,058	76,356
Civil Services		728	728	728	728	728	728	728	728	728	728	728	728	8,739	10,510	12,779
Planning, Economic and Community Services		2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,474	2,473	29,683	28,585	24,627
Electrical Services		10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,620	127,442	164,273	210,657
Example 7 - Vote7													–	–	–	–
Example 8 - Vote8													–	–	–	–
Example 9 - Vote9													–	–	–	–
Example 10 - Vote10													–	–	–	–
Example 11 - Vote11													–	–	–	–
Example 12 - Vote12													–	–	–	–
Example 13 - Vote13													–	–	–	–
Example 14 - Vote14													–	–	–	–
Example 15 - Vote15													–	–	–	–
Total Revenue by Vote		**20,048**	**20,048**	**20,048**	**20,048**	**20,048**	**20,048**	**20,048**	**20,048**	**20,048**	**20,048**	**20,048**	**19,758**	**240,287**	**283,138**	**332,698**
Expenditure by Vote to be appropriated																
Corporate Service		1,720	1,720	1,720	1,720	1,720	1,720	1,720	1,720	1,720	1,720	1,720	1,720	20,641	25,117	28,741
Municipal Manager		91	91	91	91	91	91	91	91	91	91	91	91	1,090	1,327	1,623
Finance and Budget		3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	42,046	50,406	57,427
Civil Services		716	716	716	716	716	716	716	716	716	716	716	716	8,587	13,014	15,918
Planning, Economic and Community Services		1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	1,579	4,482	21,847	33,370	40,819
Electrical Services		8,721	8,721	8,721	8,721	8,721	8,721	8,721	8,721	8,721	8,721	8,721	10,721	106,655	114,968	142,529
Example 7 - Vote7													–	–	–	–
Example 8 - Vote8													–	–	–	–
Example 9 - Vote9													–	–	–	–
Example 10 - Vote10													–	–	–	–
Example 11 - Vote11													–	–	–	–
Example 12 - Vote12													–	–	–	–
Example 13 - Vote13													–	–	–	–
Example 14 - Vote14													–	–	–	–
Example 15 - Vote15													–	–	–	–
Total Expenditure by Vote		**16,330**	**16,330**	**16,330**	**16,330**	**16,330**	**16,330**	**16,330**	**16,330**	**16,330**	**16,330**	**16,330**	**21,233**	**200,867**	**238,202**	**287,058**
Surplus/(Deficit) before assoc.		**3,718**	**3,718**	**3,718**	**3,718**	**3,718**	**3,718**	**3,718**	**3,718**	**3,718**	**3,718**	**3,718**	**(1,475)**	**39,421**	**44,936**	**45,640**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**3,718**	**3,718**	**3,718**	**3,718**	**3,718**	**3,718**	**3,718**	**3,718**	**3,718**	**3,718**	**3,718**	**(1,475)**	**39,421**	**44,936**	**45,640**

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN234 Umtshezi - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue - Standard																
Governance and administration		**5,831**	**5,831**	**5,831**	**5,831**	**5,831**	**5,831**	**5,831**	**5,831**	**5,831**	**5,831**	**5,831**	**5,541**	**69,685**	**73,967**	**77,475**
Executive and council		57	57	57	57	57	57	57	57	57	57	57	57	686	841	1,037
Budget and treasury office		5,770	5,770	5,770	5,770	5,770	5,770	5,770	5,770	5,770	5,770	5,770	5,479	68,945	73,059	76,356
Corporate services		5	5	5	5	5	5	5	5	5	5	5	5	54	67	82
Community and public safety		**870**	**870**	**870**	**870**	**870**	**870**	**870**	**870**	**870**	**870**	**870**	**870**	**10,444**	**10,991**	**11,224**
Community and social services		26	26	26	26	26	26	26	26	26	26	26	26	313	383	471
Sport and recreation		6	6	6	6	6	6	6	6	6	6	6	6	72	88	109
Public safety		31	31	31	31	31	31	31	31	31	31	31	31	368	450	557
Housing		625	625	625	625	625	625	625	625	625	625	625	625	7,500	10,000	10,000
Health		183	183	183	183	183	183	183	183	183	183	183	183	2,191	70	87
Economic and environmental services		**2,353**	**2,353**	**2,353**	**2,353**	**2,353**	**2,353**	**2,353**	**2,353**	**2,353**	**2,353**	**2,353**	**2,353**	**28,233**	**28,415**	**26,572**
Planning and development		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	12,400	7,000
Road transport		1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	1,082	12,980	15,705	19,189
Environmental protection		21	21	21	21	21	21	21	21	21	21	21	21	253	310	383
Trading services		**10,994**	**10,994**	**10,994**	**10,994**	**10,994**	**10,994**	**10,994**	**10,994**	**10,994**	**10,994**	**10,994**	**10,994**	**131,925**	**169,765**	**217,427**
Electricity		10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,620	127,442	164,273	210,651
Water													–	–	–	–
Waste water management													–	–	–	–
Waste management		374	374	374	374	374	374	374	374	374	374	374	374	4,483	5,492	6,776
Other													**–**	**–**	**–**	**–**
Total Revenue - Standard		**20,048**	**20,048**	**20,048**	**20,048**	**20,048**	**20,048**	**20,048**	**20,048**	**20,048**	**20,048**	**20,048**	**19,758**	**240,287**	**283,138**	**332,698**
Expenditure - Standard																
Governance and administration		**4,632**	**4,632**	**4,632**	**4,632**	**4,632**	**4,632**	**4,632**	**4,632**	**4,632**	**4,632**	**4,632**	**4,632**	**55,589**	**66,883**	**77,580**
Executive and council		647	647	647	647	647	647	647	647	647	647	647	647	7,758	9,440	11,545
Budget and treasury office		3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	42,047	50,406	57,428
Corporate services		482	482	482	482	482	482	482	482	482	482	482	482	5,784	7,037	8,607
Community and public safety		**809**	**809**	**809**	**809**	**809**	**809**	**809**	**809**	**809**	**809**	**809**	**809**	**9,710**	**11,817**	**12,475**
Community and social services		202	202	202	202	202	202	202	202	202	202	202	202	2,425	2,952	3,608
Sport and recreation		33	33	33	33	33	33	33	33	33	33	33	33	396	482	590
Public safety		443	443	443	443	443	443	443	443	443	443	443	443	5,316	6,469	5,936
Housing													–	–	–	–
Health		131	131	131	131	131	131	131	131	131	131	131	131	1,573	1,914	2,341
Economic and environmental services		**968**	**968**	**968**	**968**	**968**	**968**	**968**	**968**	**968**	**968**	**968**	**13,245**	**23,897**	**36,632**	**44,808**
Planning and development		198	198	198	198	198	198	198	198	198	198	198	3,102	5,278	11,404	13,949
Road transport		87	87	87	87	87	87	87	87	87	87	87	9,459	10,414	15,235	18,635
Environmental protection		684	684	684	684	684	684	684	684	684	684	684	684	8,205	9,993	12,224
Trading services		**9,083**	**9,083**	**9,083**	**9,083**	**9,083**	**9,083**	**9,083**	**9,083**	**9,083**	**9,083**	**9,083**	**11,082**	**110,993**	**122,044**	**151,184**
Electricity		8,721	8,721	8,721	8,721	8,721	8,721	8,721	8,721	8,721	8,721	8,721	10,721	106,655	114,968	142,529
Water													–	–	–	–
Waste water management													–	–	–	–
Waste management		362	362	362	362	362	362	362	362	362	362	362	362	4,338	7,076	8,655
Other													**678**	**678**	**826**	**1,010**
Total Expenditure - Standard		**15,493**	**15,493**	**15,493**	**15,493**	**15,493**	**15,493**	**15,493**	**15,493**	**15,493**	**15,493**	**15,493**	**30,447**	**200,867**	**238,202**	**287,058**
Surplus/(Deficit) before assoc.		**4,555**	**4,555**	**4,555**	**4,555**	**4,555**	**4,555**	**4,555**	**4,555**	**4,555**	**4,555**	**4,555**	**(10,689)**	**39,421**	**44,936**	**45,640**
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**4,555**	**4,555**	**4,555**	**4,555**	**4,555**	**4,555**	**4,555**	**4,555**	**4,555**	**4,555**	**4,555**	**(10,689)**	**39,421**	**44,936**	**45,640**

References

1. Surplus (Deficit) must reconcile with Budeted Financial Performance

check *-0* *0* *0*

KZN234 Umtshezi - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Multi-year expenditure ***to be appropriated***	1															
Corporate Service													–	–	–	–
Municipal Manager													–	–	–	–
Finance and Budget													–	–	–	–
Civil Services													–	–	–	–
Planning, Economic and Community Services													–	–	–	–
Electrical Services													–	–	–	–
Example 7 - Vote7													–	–	–	–
Example 8 - Vote8													–	–	–	–
Example 9 - Vote9													–	–	–	–
Example 10 - Vote10													–	–	–	–
Example 11 - Vote11													–	–	–	–
Example 12 - Vote12													–	–	–	–
Example 13 - Vote13													–	–	–	–
Example 14 - Vote14													–	–	–	–
Example 15 - Vote15													–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure ***to be appropriated***																
Corporate Service		34	34	35	47	47	47	54	54	52	–	–	115	518	1,434	353
Municipal Manager		–	–	–	–	–	2	–	3	–	–	0	(5)	–	2	3
Finance and Budget		–	–	–	–	20	–	–	–	6	–	–	(0)	26	157	–
Civil Services		1,176	1,176	1,176	1,694	1,694	1,694	946	946	946	294	294	705	12,741	10,510	12,779
Planning, Economic and Community Services		2,997	2,997	2,997	1,827	1,827	1,827	2,524	2,524	2,524	1,347	1,347	(1,924)	22,814	23,468	19,088
Electrical Services		673	673	673	1,995	1,995	1,995	118	118	118	63	64	(15)	8,470	2,190	1,556
Example 7 - Vote7													–	–	–	–
Example 8 - Vote8													–	–	–	–
Example 9 - Vote9													–	–	–	–
Example 10 - Vote10													–	–	–	–
Example 11 - Vote11													–	–	–	–
Example 12 - Vote12													–	–	–	–
Example 13 - Vote13													–	–	–	–
Example 14 - Vote14													–	–	–	–
Example 15 - Vote15													–	–	–	–
Capital single-year expenditure sub-total	2	**4,880**	**4,880**	**4,881**	**5,563**	**5,583**	**5,565**	**3,642**	**3,645**	**3,646**	**1,704**	**1,705**	**(1,125)**	**44,568**	**37,761**	**33,779**
Total Capital Expenditure	2	**4,880**	**4,880**	**4,881**	**5,563**	**5,583**	**5,565**	**3,642**	**3,645**	**3,646**	**1,704**	**1,705**	**(1,125)**	**44,568**	**37,761**	**33,779**

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check - - -

Add single year stuff

KZN234 Umtshezi - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Capital Expenditure - Standard	1															
Governance and administration		**13**	**13**	**13**	**13**	**13**	**13**	**13**	**13**	**13**	**13**	**13**	**133**	**273**	**663**	**66**
Executive and council		5	5	5	5	5	5	5	5	5	5	5	125	175	50	–
Budget and treasury office		2	2	2	2	2	2	2	2	2	2	2	2	26	157	–
Corporate services		6	6	6	6	6	6	6	6	6	6	6	6	72	456	66
Community and public safety		**758**	**758**	**758**	**758**	**758**	**758**	**758**	**758**	**758**	**758**	**758**	**758**	**9,098**	**11,795**	**11,378**
Community and social services		755	755	755	755	755	755	755	755	755	755	755	755	9,056	1,419	1,140
Sport and recreation													–	–	131	238
Public safety		2	2	2	2	2	2	2	2	2	2	2	2	27	227	–
Housing													–	–	10,000	10,000
Health		1	1	1	1	1	1	1	1	1	1	1	1	15	19	–
Economic and environmental services		**2,275**	**2,275**	**2,275**	**2,275**	**2,275**	**2,275**	**2,275**	**2,275**	**2,275**	**2,275**	**2,275**	**(315)**	**24,709**	**22,910**	**20,779**
Planning and development		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	(1,750)	12,000	12,400	7,000
Road transport		1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,435	12,709	10,510	12,779
Environmental protection													–	–	–	1,000
Trading services		**904**	**904**	**904**	**904**	**904**	**904**	**904**	**904**	**904**	**904**	**904**	**518**	**10,464**	**2,393**	**1,556**
Electricity		713	713	713	713	713	713	713	713	713	713	713	633	8,470	2,190	1,556
Water													–	–	–	–
Waste water management													–	–	–	–
Waste management		192	192	192	192	192	192	192	192	192	192	192	(114)	1,994	203	–
Other													**–**	**–**	**–**	**–**
Total Capital Expenditure - Standard	2	**3,950**	**3,950**	**3,950**	**3,950**	**3,950**	**3,950**	**3,950**	**3,950**	**3,950**	**3,950**	**3,950**	**1,094**	**44,543**	**37,761**	**33,779**

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

	check													-25,100.00	300.00	-

KZN234 Umtshezi - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2010/11												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Cash Receipts By Source													1		
Property rates	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,663	32,022	33,519	35,530
Property rates - penalties & collection charges	446	446	446	446	446	446	446	446	446	446	446	446	5,357	5,678	6,019
Service charges - electricity revenue	8,773	8,773	8,773	8,773	8,773	8,773	8,773	8,773	8,773	8,773	8,773	8,773	105,271	111,587	118,282
Service charges - water revenue												–		–	–
Service charges - sanitation revenue												–		–	–
Service charges - refuse revenue	435	435	435	435	435	435	435	435	435	435	435	435	5,222	5,535	5,867
Service charges - other	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	21,512	22,803	24,171
Rental of facilities and equipment	70	70	70	70	70	70	70	70	70	70	70	70	840	890	944
Interest earned - external investments												–		–	–
Interest earned - outstanding debtors	20	20	20	20	20	20	20	20	20	20	20	20	237	251	267
Dividends received												–		–	–
Fines	24	24	24	24	24	24	24	24	24	24	24	24	293	310	329
Licences and permits												–		–	–
Agency services												–		–	–
Transfer receipts - operational	8,390	1,550	116	1,550	750	7,190	1,550	3,100	7,190	1,550		–	32,935	34,364	37,582
Other revenue	66	66	66	66	66	66	66	66	66	66	66	66	787	834	884
Cash Receipts by Source	**22,685**	**15,846**	**14,412**	**15,846**	**15,046**	**21,485**	**15,846**	**17,396**	**21,485**	**15,846**	**14,296**	**14,290**	**204,475**	**215,772**	**229,874**
Other Cash Flows by Source															
Transfer receipts - capital	1,000		5,014	3,750	3,750		3,536	3,460	8,750	2,639		–	31,899	33,761	29,779
Contributions recognised - capital & Contributed assets												–			
Proceeds on disposal of PPE												–			
Short term loans												–			
Borrowing long term/refinancing												–			
Increase (decrease) in consumer deposits												–			
Decrease (Increase) in non-current debtors												–			
Decrease (increase) other non-current receivables												–			
Decrease (increase) in non-current investments												–			
Total Cash Receipts by Source	**23,685**	**15,846**	**19,426**	**19,596**	**18,796**	**21,485**	**19,382**	**20,856**	**30,235**	**18,485**	**14,296**	**14,290**	**236,374**	**249,533**	**259,653**
Cash Payments by Type															
Employee related costs	3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896	3,896	46,756	50,496	54,536
Remuneration of councillors	330	330	330	330	330	330	330	330	330	330	330	330	3,964	4,281	4,623
Collection costs	–	–	–	–	–	–	–	–	–	–	–	–	–		
Interest paid	80	80	80	80	80	80	80	80	80	80	80	80	963	833	697
Bulk purchases - Electricity	8,187	8,187	8,187	8,187	8,187	8,187	8,187	8,187	8,187	8,187	8,187	8,187	98,242	126,634	163,232
Bulk purchases - Water & Sewer												–			
Other materials												–			
Contracted services	164	164	164	164	164	164	164	164	164	164	164	164	1,967	2,161	2,374
Grants and subsidies paid - other municipalities												–			
Grants and subsidies paid - other												–			
General expenses	864	864	864	864	864	864	864	864	864	864	864	864	10,372	13,000	16,000
Cash Payments by Type	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**162,265**	**197,405**	**241,462**
Other Cash Flows/Payments by Type															
Capital assets												–			
Repayment of borrowing												–			
Other Cash Flows/Payments												–			
Total Cash Payments by Type	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**13,522**	**162,265**	**197,405**	**241,462**
NET INCREASE/(DECREASE) IN CASH HELD	**10,163**	**2,323**	**5,903**	**6,073**	**5,273**	**7,963**	**5,859**	**7,333**	**16,713**	**4,962**	**773**	**767**	**74,110**	**52,128**	**18,191**
Cash/cash equivalents at the month/year begin:		10,163	12,487	18,390	24,464	29,737	37,700	43,560	50,893	67,606	72,569	73,342	–	74,110	126,238
Cash/cash equivalents at the month/year end:	10,163	12,487	18,390	24,464	29,737	37,700	43,560	50,893	67,606	72,569	73,342	74,110	74,110	126,238	144,429

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure.

CAPITAL ESTIMATES DETAILS

DEPARTMENT		2010-2011 R	2011-2012 R	2012-2013 R
Economic,planning, community services				
CLEANSING SERVICES				
Concrete bins	CNL		25,200	0
TOTAL		**0**	**25,200**	**0**
REFUSE SERVICES				
ESTCOURT				
1xLandfill compactor (replacement NE 3613)	DBSA	1,500,000	0	0
1x Skip loader (replacement NE9810)	DBSA	750,000	0	0
Fencing landfill site	CNL	0	0	1,000,000
Borehole at landfill site	CNL	0	0	0
TOTAL		**2,250,000**	**0**	**1,000,000**
WEMBEZI				
Lock up shelters	CNL	0	100,000	0
Bulk skip containers	CNL	0	25,000	0
Shelters for tractors-Ehlathini workshop	CNL	0	25,000	0
Refuse bins (C and D Sections)	CNL	0	12,600	0
High pressure washer (replacement)	CNL	0	15,500	0
TOTAL		**0**	**178,100**	**0**
WEENEN				
Refuse Truck	DBSA	600,000	0	0
TOTAL		**600,000**	**0**	**0**
Parks & Recreation				
Estcourt				
2x Self propelled lawnmowers	CNL	22,000	0	0
2x Yamaha lawnmowers	CNL	14,000	0	0
4x Tractors drawn slashers 1.5m	CNL	60,000	0	0
10x Bruchcutter	CNL	0	60,000	0
Kubota tractor	CNL	0	100,000	0
Roller mowers 1.2m	CNL	0	100,000	0
Playground equipment	CNL	0	80,200	0
TOTAL		**96,000**	**340,200**	**0**
WEMBEZI				
Slashers(tractor) x2	CNL	0	0	35,300
Trailer for tractor	CNL	0	0	50,000
Chainsaw	CNL	0	7,600	0
Children's playground C and VQ Sections	CNL	0	50,500	0
TOTAL		**0**	**58,100**	**85,300**
Weenen				
1x Slasher	CNL	17,000	0	0
1x Park (Kwanobamba)	CNL	80,000	0	0
Gyromower	CNL	0	25,200	0
TOTAL		**97,000**	**25,200**	**0**
FIRE				
2x Breathing apparatus complete	CNL	20,000	10,000	0
10x fire hoses	CNL	30,000	15,000	0
1x Akron branch	CNL	8,000	0	8,000
1x Floating pump	CNL	18,000	0	0
1xGas Dector	CNL	0	12,000	0
Computer and software	CNL	0	15,000	0
Soccer table	CNL	0	0	900
TOTAL		**76,000**	**52,000**	**8,900**
CLINICS				
Airconditioner (waiting room Connor street)	CNL	15,000	0	0
Airconditioner x2	CNL	0	18,900	0
TOTAL		**15,000**	**18,900**	**0**

LOCAL ECONOMIC DEVELOPMENT				
Dvelopment of central market/fresh produce market		0	0	0
Tourism plan and promotion		0	0	0
TOTAL		**0**	**0**	**0**
SPORTS FEILDS				
WEMBEZI				
Ground making machine	CNL	0	12,000	0
Concrete fencing- C section soccer field	CNL	0	0	200,000
Regrassing of feild and drainage	CNL	0	100,000	0
Soccer nets x 10 sets	CNL	0	18,900	0
TOTAL		**0**	**130,900**	**200,000**
Forderville				
Upgrade field and fencing		0	0	0
TOTAL		**0**	**0**	**0**
ESTCOURT				
Zamphumpu hostel(drainag-sports feild)	CNL	0	0	37,800
TOTAL		**0**	**0**	**37,800**
Aerodrome				
Runaway tarring		0	0	0
Palisade fencing		0	0	0
TOTAL		**0**	**0**	**0**
CEMETERIES				
WEENEN				
1x Cemetry (new development)	CNL	60,000	0	0
New cemetry- Kwanobamba	CNL	0	88,500	0
New cemetry- EIA assessment	CNL	40,000	24,800	0
TOTAL		**100,000**	**113,300**	**0**
Wembezi				
Purchase of land for new cemetry	CNL	0	0	629,600
TOTAL		**0**	**0**	**629,600**
Estcourt				
Development of new cemetry	CNL	0	126,400	126,400
TOTAL		**0**	**126,400**	**126,400**
SWIMMING POOLS				
ESTCOURT				
Bert tucker swimming pool filtration plant repairs		0	0	0
Hilldene swimming pool fence replacement		0	0	0
Hilldene swimming pool filtration plant repairs		80,000	0	0
TOTAL		**80,000**	**0**	**0**
ESTCOURT				
Hostel Redevelopment / CRU Programme	Province/CF	7,500,000	10,000,000	10,000,000
TOTAL		**7,500,000**	**10,000,000**	**10,000,000**
WEMBEZI				
Interchange / LED Project	NDPG	12,000,000	12,400,000	7,000,000
TOTAL		**12,000,000**	**12,400,000**	**7,000,000**
TOTAL PLANNING, ECONOMIC AND COMMUNITY SERVICES		**22,814,000**	**23,468,300**	**19,088,000**
ELECTRICITY DEPARTMENT				
Replace transfomer cables and switch	DBSA	1,500,000	0	0
Sub 57 upgrade part 1 switchgear protection	DBSA	4,500,000	0	0
Replace circuit breakers	CNL	330,000	363,000	330,000
Street lights Wembezi A+C Rensburg drift & Mast	CNL	250,000	363,000	363,000
Protection upgrade for substation	CNL	330,000	363,000	363,000
Scada system	CNL	0	200,000	500,000
Electrification projects	INEP	660,000	851,000	0
Replacement of Cherry picker truck	DBSA	800,000	0	0
Undertake street light improvement	CNL	100,000	50,000	0

TOTAL		**8,470,000**	**2,190,000**	**1,556,000**
TOTAL ELECTRICITY SERVICES		**8,470,000**	**2,190,000**	**1,556,000**
MUNICIPAL MANAGER				
Blinds	CNL	0	0	0
Chairs	CNL	0	0	0
Desk	CNL	0	0	3,000
Filling carbnets	CNL	0	2,000	0
TOTAL		**0**	**2,000**	**3,000**
TOTAL MUNICIPAL MANAGER		**0**	**2,000**	**3,000**
CORPORATE SERVICES				
ADMIN				
Filing cabinets	CNL	10,000	0	10,000
TOTAL		**10,000**	**0**	**10,000**
MUNICIPAL BUILDINGS				
Roof refurbishment	CNL	0	50,000	0
TOTAL		**0**	**50,000**	**0**
TOWN LIBRARY				
New counter	CNL	0	30,000	0
Air conditioner	CNL	0	50,000	0
Study tables x 8	CNL	0	5,000	0
Chairs x 84	CNL	0	5,000	0
Computers	CNL	0	0	10,000
Filling cabinets	CNL	0	0	1,000
Replace urinals	CNL	0	50,000	0
Tile side hall & kitchen with industrial rubber	CNL	0	0	20,000
Install fans	CNL	0	0	10,000
TOTAL		**0**	**140,000**	**41,000**
COUNCIL				
Furniture and equipment for council chamber	CNL	25,000		
Recording system	CNL	139,500	0	0
TOTAL		**164,500**	**0**	**0**
TOWN HALL OFFICES				
Refurbish Town Hall	CNL	262,000	250,000	0
TOTAL		**262,000**	**250,000**	**0**
COLITA HALL				
Security fencing(concrete)	CNL	0	120,000	0
Repainting	CNL	0	20,000	0
Upgrade parking area	CNL	0	0	30,000
Install fans	CNL	0	0	5,000
TOTAL		**0**	**140,000**	**35,000**
FORDERVILLE HALL				
Refurbish Hall	CNL	0	100,000	0
Curtains	CNL	0	50,000	0
Chairs	CNL	0	10,000	0
Upgrade parking area	CNL	0	50,000	0
Upgrade kitchen	CNL	0	30,000	0
Upgrade outdoor cooking	CNL	0	0	50,000
Install fans	CNL	0	0	5,000
TOTAL		**0**	**240,000**	**55,000**
FORDERVILLE LIBRARY				
Air conditioner	CNL	0	30,000	0
Chair x 24	CNL	0	5,000	0
Music center	CNL	0	1,000	0
TOTAL		**0**	**36,000**	**0**
PAAPKUILSFONTEIN HALL				
Burglar Guards (windows)	CNL	0	0	20,000
Fans	CNL	0	10,000	0

Increase toilet facilities	CNL	0	20,000	0

Install kitchen	CNL	0	0	20,000
Install security fencing & gates	CNL	0	0	30,000
TOTAL		**0**	**30,000**	**70,000**
FORT DURNFORD MUSEUM				
Re-tatching of huts	CNL	0	5,000	0
Office desks & chairs	CNL	0	3,000	0
office carpert & curtains	CNL	0	3,000	0
Air conditioner	CNL	0	5,000	0
Microwave	CNL	0	1,000	0
New signage	CNL	0	0	2,000
TOTAL		**0**	**17,000**	**2,000**
PROTECTION SERVICES				
Robot -(Gerry's Motors)	CNL	0	200,000	0
Road marking machine	CNL	26,500	26,500	0
TOTAL		**26,500**	**226,500**	**0**
WEMBEZI				
WEMBEZI LIBRARY				
Polisher	CNL	0	3,000	0
Security Lights	CNL	5,000	5,000	0
Tables& chairs	CNL	10,000	2,000	0
Counter Chairs x 4	CNL	0	2,000	0
Painting	CNL	0	30,000	0
Fitted office cuboards	CNL	0	0	10,000
TOTAL		**15,000**	**42,000**	**10,000**
WEMBEZI COMMUNITY HALL				
Refurbish hall roof	CNL	0	77,200	0
Curtaining	CNL	10,000	10,000	0
Upgrade kitchen	CNL	0	0	20,000
Install fans	CNL	0	0	5,000
Chairs	CNL	0	20,000	0
TOTAL		**10,000**	**107,200**	**25,000**
WEMBEZI COMMUNITY HALL-C SECTION				
Burglar guards(windows)	CNL	0	0	20,000
TOTAL		**0**	**0**	**20,000**
MIMOSADALE COMMUNITY HALL				
Burglar guards (windows)	CNL	0	0	20,000
Chairs	CNL	0	20,000	0
Tables	CNL	0	10,000	0
Install fans	CNL	0	0	5,000
Upgrade parking area	CNL	0	0	10,000
TOTAL			**30,000**	**35,000**
CORNFIELDS COMMUNITY HALL				
Burglar guards (windows)	CNL	0	0	20,000
Chairs	CNL	0	20,000	0
Table	CNL	0	10,000	0
Install ceiling fans	CNL	0	0	5,000
TOTAL		**0**	**30,000**	**25,000**
KWANOBAMBA COMMUNITY				
Burglar guards (windows)	CNL	0	50,000	20,000
Chairs	CNL	0	20,000	0
Tables	CNL	0	10,000	0
Install ceiling fans	CNL	0	0	5,000
TOTAL		**0**	**80,000**	**25,000**
WEENEN MUSEUM				
Painting & repairs	CNL	10,000	0	0
Rapair Ox wagon	CNL	0	20,000	0
New signage	CNL	0	2,000	2,000
Visitors chairs	CNL	0	0	2,000
TOTAL		**10,000**	**22,000**	**4,000**
WEENEN LIBRARY				

Repair floor	CNL	10,000	0	0

Computer & printer	CNL	10,000	0	0
General library furniture	CNL	0	15,000	
TOTAL		**20,000**	**15,000**	**0**
TOTAL CORPORATE SERVICES		**518,000**	**1,433,700**	**353,000**
FINANCE				
Steel cabinet	CNL	5,600	7,000	0
Software	CNL	20,000	50,000	0
Computers	CNL	0	100,000	0
TOTAL		**25,600**	**157,000**	**0**
TOTAL FINANCE		**25,600**	**157,000**	**0**
CIVIL				
Lock up cupboard	CNL	5,281		
Laptop	CNL	5,000		
Office Computer x 2	CNL	10,000		
Printers	CNL	1,000		
Measuring wheel	CNL	2,600		
Chainsaw	CNL	8,000		
Upgrade of Wembezi A Road	CNL	205,000		
Upgrade of Wembezi C Road	CNL	205,000		
MIG Projects	MIG	8,739,000	10,510,000	12,779,000
Grader	DBSA	1,700,000		
TLB	DBSA	900,000		
Tipper Trucks	DBSA	750,000		
Roller Trailers	DBSA	210,000		
		12,740,881	**10,510,000**	**12,779,000**
TOTAL CIVIL		**12,740,881**	**10,510,000**	**12,779,000**
TOTAL		**44,568,481**	**37,761,000**	**33,779,000**

OTHER SUPPORTING DOCUMENTATION

KZN234 Umtshezi - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		21,578	23,787	26,232	52,953	52,953	52,953	52,953	57,189	60,621	64,258
less Revenue Foregone					23,942	23,942	23,942	23,942	25,857	27,409	29,053
Net Property Rates		**21,578**	**23,787**	**26,232**	**29,011**	**29,011**	**29,011**	**29,011**	**31,332**	**33,212**	**35,205**
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		50,448	53,298	71,850	95,357	98,357	98,357	98,357	126,782	163,422	210,651
less Revenue Foregone											
Net Service charges - electricity revenue		**50,448**	**53,298**	**71,850**	**95,357**	**98,357**	**98,357**	**98,357**	**126,782**	**163,422**	**210,651**
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone											
Net Service charges - water revenue		–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone											
Net Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	6										
Total refuse removal revenue		3,672	4,084	4,771	4,526	4,926	4,926	4,926	5,222	5,535	5,867
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		**3,672**	**4,084**	**4,771**	**4,526**	**4,926**	**4,926**	**4,926**	**5,222**	**5,535**	**5,867**
Other Revenue by source											
Fuel levy											
Other revenue	3	3,737	1,289	4,247	684	742	742	742	787	834	884
Total 'Other' Revenue	1	**3,737**	**1,289**	**4,247**	**684**	**742**	**742**	**742**	**787**	**834**	**884**
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Wages	2	21,513	24,135	24,731	30,359	30,359	30,359	30,359	33,183	35,838	38,705
Contributions to UIF, pensions, medical aid		4,828	2,093	2,225	6,097	6,097	6,097	6,097	6,639	7,170	7,744
Travel, motor car, accom; & other allowances		994	1,721	1,859	1,068	1,068	1,068	1,068	1,158	1,251	1,351
Housing benefits and allowances		823	433	475	1,039	1,039	1,039	1,039	1,127	1,218	1,315
Overtime		1,048	1,352	1,270	1,405	1,405	1,405	1,405	1,524	1,646	1,778
Performance bonus		2,028	2,620	2,497	3,073	3,073	3,073	3,073	3,354	3,623	3,913
Long service awards											
Payments in lieu of leave		235	2,130	199	251	251	251	251	272	294	317
Post-retirement benefit obligations	4		3,389	3,757							
sub-total	5	**31,469**	**37,874**	**37,012**	**43,292**	**43,292**	**43,292**	**43,292**	**47,259**	**51,040**	**55,123**
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	**31,469**	**37,874**	**37,012**	**43,292**	**43,292**	**43,292**	**43,292**	**47,259**	**51,040**	**55,123**
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		6,825	5,194	17,220	8,000	17,000	17,000	17,000	26,100	34,252	41,008
Lease amortisation											
Capital asset impairment		4,130	1,114		1,000	1,000	1,000	1,000	1,000		
Total Depreciation & asset impairment	1	**10,955**	**6,307**	**17,220**	**9,000**	**18,000**	**18,000**	**18,000**	**27,100**	**34,252**	**41,008**
Bulk purchases											
Electricity Bulk Purchases		38,380	40,614	55,371	74,216	76,216	76,216	76,216	98,242	126,634	163,232
Water Bulk Purchases											
Total bulk purchases	1	**38,380**	**40,614**	**55,371**	**74,216**	**76,216**	**76,216**	**76,216**	**98,242**	**126,634**	**163,232**
Contracted services											
Grass cutting		62	32	45	150	58	58	58	61	65	69
Security		1,381	1,739	1,824	1,733	1,732	1,732	1,732	1,905	2,096	2,305
sub-total	1	**1,443**	**1,771**	**1,868**	**1,883**	**1,790**	**1,790**	**1,790**	**1,967**	**2,161**	**2,374**
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		**1,443**	**1,771**	**1,868**	**1,883**	**1,790**	**1,790**	**1,790**	**1,967**	**2,161**	**2,374**
Other Expenditure By Type											
Repairs and maintenance ***(to be deleted)***		2,353	6,161	5,923							
Collection costs											
Contributions to 'other' provisions		4,827			5,190	5,190	5,190	5,190	–	–	–
Consultant fees		122	–	4,177	2,200	2,400	2,400	2,400	1,500	1,500	1,800
Audit fees		641	550	1,685	970	1,470	1,470	1,470	1,100	1,200	1,300
General expenses	3	8,216	12,841	24,899	21,394	15,252	15,252	15,252	12,772	10,300	12,900
Total 'Other' Expenditure	1	**16,158**	**19,552**	**36,683**	**29,754**	**24,312**	**24,312**	**24,312**	**15,372**	**13,000**	**16,000**

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure,

4. Expenditure to meet any 'unfunded obligations

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by 'revenue foregone

7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes

KZN234 Umtshezi - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
ASSETS											
Call investment deposits											
Call deposits < 90 days		42,307	23,941	9,308	20,000	20,000	200	200	2,000	5,000	3,000
Other current investments > 90 days								–			5,000
Total Call investment deposits	2	**42,307**	**23,941**	**9,308**	**20,000**	**20,000**	**200**	**200**	**2,000**	**5,000**	**8,000**
Consumer debtors											
Consumer debtors		66,232	65,055	66,178	59,497	66,904	68,904	68,904	65,439	85,913	89,136
Less: Provision for debt impairment		(17,527)	(13,814)	(17,659)	(15,876)	(20,294)	(20,294)	(20,294)	(18,481)	(18,541)	(20,009)
Total Consumer debtors	2	**48,706**	**51,241**	**48,519**	**43,621**	**46,610**	**48,610**	**48,610**	**46,958**	**67,372**	**69,127**
Debt impairment provision											
Balance at the beginning of the year			13,414	13,814	13,814	17,659	17,659	17,659	20,294	18,481	18,541
Contributions to the provision			400	3,845	2,062	2,635	2,635	2,635	(1,813)	60	1,468
Bad debts written off											
Balance at end of year		**–**	**13,814**	**17,659**	**15,876**	**20,294**	**20,294**	**20,294**	**18,481**	**18,541**	**20,009**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		36,891	691,143	709,786	152,051	723,015	726,683	726,683	792,937	846,275	925,704
Leases recognised as PPE	3		3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024	3,024
Less: Accumulated depreciation			70,146	87,281		105,281	105,281	105,281	132,981	167,233	208,241
Total Property, plant and equipment (PPE)	2	**36,891**	**624,021**	**625,529**	**155,075**	**620,758**	**624,426**	**624,426**	**662,980**	**682,066**	**720,487**
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities			733	733	569	569	569	569	3,125	3,125	3,125
Total Current liabilities - Borrowing		**–**	**733**	**733**	**569**	**569**	**569**	**569**	**3,125**	**3,125**	**3,125**
Trade and other payables											
Trade and other creditors		27,167	15,001	27,230	20,668	20,668	10,668	10,668	15,500	16,430	17,415
Unspent conditional transfers		38,927	25,830	12,693		–	–	–	–	–	–
VAT			211	–		–	–	–	400	500	600
Total Trade and other payables	2	**66,093**	**41,042**	**39,923**	**20,668**	**20,668**	**10,668**	**10,668**	**15,900**	**16,930**	**18,015**
Non current liabilities - Borrowing											
Borrowing	4	7	–	2,205	8,500		2,205	2,205	13,278	10,721	8,165
Finance leases (including PPP asset element)			2,059	1,429	2,000	2,000	1,000	1,000	650	350	–
Total Non current liabilities - Borrowing		**7**	**2,059**	**3,634**	**10,500**	**2,000**	**3,205**	**3,205**	**13,928**	**11,071**	**8,165**
Provisions - non-current											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation											
Other											
Total Provisions - non-current		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		(4,695)	(42,759)	653,038	(11,402)	644,825	644,825	644,825	644,825	684,246	729,182
GRAP adjustments			697,466		187,566						
Restated balance		(4,695)	654,706	653,038	176,164	644,825	644,825	644,825	644,825	684,246	729,182
Surplus/(Deficit)		(14,550)	(1,866)	(3,008)	11,130	20,181	20,182	20,182	39,421	44,936	45,640
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments		(2,470)	197	(5,204)							
Accumulated Surplus/(Deficit)	1	**(21,715)**	**653,038**	**644,825**	**187,294**	**665,006**	**665,007**	**665,007**	**684,246**	**729,182**	**774,823**
Reserves											
Housing Development Fund		1,657	1,222	1,095	1,222	1,835	1,835	1,835	1,835	1,835	1,835
Capital replacement											
Capitalisation											
Government grant											
Donations and public contributions											
Self-insurance											
Other reserves *(list)*		89,154									
Revaluation											
Total Reserves	2	**90,811**	**1,222**	**1,095**	**1,222**	**1,835**	**1,835**	**1,835**	**1,835**	**1,835**	**1,835**
TOTAL COMMUNITY WEALTH/EQUITY	2	**69,095**	**654,260**	**645,921**	**188,517**	**666,842**	**666,842**	**666,842**	**686,081**	**731,017**	**776,658**

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services										
2010 World Cup										

References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Must reconcile with Table A6 Budgeted Financial Position

KZN234 Umtshezi - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Revenue Enhancement Strategies	Collection of Property Rates		25,862	28,556	31,415	34,064	34,064	34,064	36,689	38,891	41,224
Revenue Enhancement Strategies	Billing and collection of Service Charges		54,120	65,438	80,010	110,401	103,282	103,282	133,572	154,080	191,467
Financial Management	Transfers Recognised		10,160	13,127	37,223	27,026	48,055	48,056	64,835	84,665	94,174
Revenue Enhancement Strategies	Other own Revenue		8,109	3,552	8,952	6,220	6,378	6,378	5,192	5,503	5,833
Total Revenue (excluding capital transfers and contributions)		1	**98,251**	**110,673**	**157,600**	**177,711**	**191,779**	**191,780**	**240,288**	**283,138**	**332,698**

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN234 Umtshezi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Human Resources Development	Employment of staff		31,469	36,928	37,012	43,292	43,292	43,292	47,259	51,040	55,123
Community Awareness	Remunerate councillors		2,886	3,229	3,621	3,670	3,670	3,670	3,891	4,124	4,371
Asset Management	Debt and asset impairment		10,955	13,101	17,220	18,000	18,000	18,000	27,100	34,252	41,008
Debt Management	Finance charges		6,825	255	491	765	318	318	811	859	911
Expenditure Control	Payment of Bulk Purchases of Electricity		38,380	40,641	55,371	74,216	74,216	74,216	98,242	126,634	163,232
Expenditure Control	Payment of general expenses		22,287	18,383	46,893	26,637	32,101	32,102	23,564	21,292	22,413
		1	**112,801**	**112,538**	**160,608**	**166,580**	**171,597**	**171,598**	**200,866**	**238,201**	**287,058**

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN234 Umtshezi - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Basic Service Delivery - Access to Electricity	Provide access of electricity to all in uMtshezi in the financial year	A		5,692	2,623	1,826	7,206	2,906	2,906	8,470	2,160	1,556
Basic Service Delivery - Access to Roads	Provide access roads	B		1,428	2,278	109	7,912	8,636	8,636	9,149	10,510	12,779
Basic Service Delivery - Access to Housing	Provide housing in the Kwezi Hostel area	C		–	–	17,977	9,052			7,500	10,000	10,000
Local Economic Development	Economic growth and poverty alleviation	D		–	–	–	1,650	–	–	12,000	12,400	7,000
Municipal Transformation and Institutional Development	Purchase of equipment	E		1,317	5,355	539		1,688	1,688	7,449	2,691	2,444
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
		Q										
			1	**8,437**	**10,256**	**20,451**	**25,820**	**13,230**	**13,230**	**44,568**	**37,761**	**33,779**

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table A36

KZN234 Umtshezi - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2006/7	2007/8	2008/9	Current Year 2009/10	2010/11 Medium Term Revenue & Expenditure Framework		
Demographics											
Population		47	60	84	88	93	94	97	98	99	100
Females aged 5 - 14		6	7	10	11	11	12	12	12	12	12
Males aged 5 - 14		6	7	11	11	12	12	13	13	13	13
Females aged 15 - 34		9	11	9	9	10	10	10	10	11	11
Males aged 15 - 34		8	11	9	9	9	10	10	10	10	10
Unemployment		6	12	18	19	20	21	21	22	22	22
Household income (households) (1.)											
None		1,156	3,764	3,767	4	4	4	4	4	4	4
R1 - R4800		354	1,333	1,395	1	2	2	2	2	2	2
R4800 - R9600		1,070	2,728	2,790	3	3	3	3	3	3	3
Poverty profiles (2.)											
Insert description											
Household/demographics (000)											
Number of people in municipal area		47,250	59,921	83,907	88	93	94	97	98	99	100
Number of poor people in municipal area		16,538	20,972	29,367	31	32	33	34	34	35	35
Number of households in municipal area		8,899	13,093	13,951	15	15	16	16	16	16	17
Number of poor households in municipal area		5,004	7,926	8,445	9	9	9	10	10	10	10
Definition of poor household (R per month)											
Housing statistics (3.)											
Formal		5,952	7,907	8,425	9	9	9	10	10	10	10
Informal		2,947	5,186	5,526	6	6	6	6	6	7	7
Total number of households		8,899	13,093	13,951	14,649	15,381	15,689	16,159	16,321	16,484	16,649
Dwellings provided by municipality (4.)											
Dwellings provided by province/s											
Dwellings provided by private sector (5.)											
Total new housing dwellings		-	-	-	-	-	-	-	-	-	-
Economic (6.)											
Inflation/inflation outlook (CPIX)								6.0%			
Interest rate - borrowing									11.0%	11.0%	11.0%
Interest rate - investment									9.0%	10.0%	10.0%
Remuneration increases									8.0%	8.0%	8.0%
Consumption growth (electricity)									5.0%	5.0%	5.0%
Consumption growth (water)											
Collection rates (7.)											
Property tax/service charges									65.0%	70.0%	75.0%
Rental of facilities & equipment									100.0%	100.0%	100.0%
Interest - external investments									100.0%	100.0%	100.0%
Interest - debtors									65.0%	70.0%	75.0%
Revenue from agency services											

References

1. Monthly household income threshold

2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services

3. Include total of all housing units within the municipality

4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province

5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality

6. Insert actual or estimated % increases assumed as a basis for budget calculations

7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

KZN234 Umtshezi - Supporting Table SA11 Property rates summary

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Valuation:	1									
Date of valuation:										
Financial year valuation used				2008/2009						
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	3	–	–	**10**	10	**10**	**10**	10	**10**	**10**
No. of data collectors (FTE)	3	–	–	7	7	7	7	7	7	7
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3			10	10	10	10	10	10	10
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		No	No	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)				6						
No. of properties	5	8,851	8,862	8,862	12,249	12,249	12,249	12,474	12,474	12,474
No. of sectional title values	5				171	171	171	171	171	171
No. of unreasonably difficult properties s7(2)					–	–				
No. of supplementary valuations					2	2	2	2	2	2
No. of valuation roll amendments					110	110	110	500	–	–
No. of objections by rate payers		10	6	–	1,101	1,101	1,101	1,101	–	–
No. of appeals by rate payers		10	6	–	200	200	200	200	–	–
No. of successful objections	8	10	6	–	200	200	200	200	–	–
No. of successful objections > 10%	8	–	–	–	80	80	80	80	–	–
Supplementary valuation										
Public service infrastructure value (Rm)	5				39	39	39	39	39	39
Municipality owned property value (Rm)					341	341	341	341	341	341
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)		22	24	26	3	3	3	3	3	4
Valuation reductions-public worship (Rm)					44	44	44	44	44	44
Valuation reductions-other (Rm)										
Total valuation reductions:		**22**	**24**	**26**	**47**	**47**	**47**	**47**	**47**	**48**
Total value used for rating (Rm)	5	460	464	464	3,920	3,920	3,920	3,920	3,920	3,920
Total land value (Rm)	5	98	98	98						
Total value of improvements (Rm)	5	362	366	366						
Total market value (Rm)	5	460	464	464	3,920	3,920	3,920	3,920	3,920	3,920
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)					30			30		
Non-residential prescribed ratio s19? (%)					0.0%			2.5%		
Rate revenue:										
Rate revenue budget (R '000)	6	21,758	23,787	26,232	29,011	29,011	29,011	31,622	33,519	35,530
Rate revenue expected to collect (R'000)	6	21,758	23,787	26,232	29,011	29,011	29,011	31,622	33,519	35,530
Expected cash collection rate (%)					60.0%	60.0%	60.0%	65.0%	70.0%	75.0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)					6,475	6,475	6,475	7,576	7,576	7,576
Rebates, exemptions - bona fide farm. (R'000)					1,300	1,300	1,300	866	433	1,732
Rebates, exemptions - other (R'000)					14,867	14,867	14,867	16,789	19,221	19,581
Phase-in reductions/discounts (R'000)					1,300	1,300	1,300	866	433	433
Total rebates,exemptns,reductns,discs (R'000)		**–**	**–**	**–**	**23,942**	**23,942**	**23,942**	**26,097**	**27,663**	**29,322**

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12

6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

7. Included in rate revenue budget

8. In favour of the rate-payer

KZN234 Umtshezi - Supporting Table SA14 Household bills

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11 % incr.	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
	1										
Monthly Account for Household - 'Large' Household											
Rates and services charges:											
Property rates		365.06	402.43	442.00	489.00	489.00	489.00	8.0%	528.12	570.37	615.99
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		646.58	711.00	896.00	985.00	985.00	985.00	28,9%	1,270.00	1,597.00	2,010.00
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal		45.60	51.33	53.58	57.00	57.00	57.00	6.0%	60.42	64.04	67.88
Other											
sub-total		**1,057.24**	**1,164.76**	**1,391.58**	**1,531.00**	**1,531.00**	**1,531.00**	**21.4%**	**1,858.54**	**2,231.41**	**2,693.87**
VAT on Services											
Total large household bill:		**1,057.24**	**1,164.76**	**1,391.58**	**1,531.00**	**1,531.00**	**1,531.00**	**21.4%**	**1,858.54**	**2,231.41**	**2,693.87**
% increase/-decrease			**10.2%**	**19.5%**	**10.0%**	**–**	**–**		**868,376.6%**	**20.1%**	**20.7%**
	2										
Monthly Account for Household - 'Small' Household											
Rates and services charges:											
Property rates		73.58	80.94	89.04	106.87	106.87	106.87	8.0%	115.42	124.65	134.63
Electricity: Basic levy											
Electricity: Consumption		267.83	282.53	353.33	391.91	391.91	391.91	28.9%	505.18	635.51	800.10
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal		45.60	51.30	53.58	57.00	57.00	57.00	6.0%	60.42	64.04	67.88
Other											
sub-total		**387.01**	**414.77**	**495.95**	**555.78**	**555.78**	**555.78**	**22.5%**	**681.02**	**824.20**	**1,002.61**
VAT on Services											
Total small household bill:		**387.01**	**414.77**	**495.95**	**555.78**	**555.78**	**555.78**	**22.5%**	**681.02**	**824.20**	**1,002.61**
% increase/-decrease			**7.2%**	**19.6%**	**12.1%**	**–**	**–**		**302,575.6%**	**21.0%**	**21.6%**
	3										
Monthly Account for Household - 'Small' Household receiving free basic services											
Rates and services charges:											
Property rates		49.29	53.18	59.79	65.33	65.33	65.33	8.0%	70.55	76.20	82.29
Electricity: Basic levy											
Electricity: Consumption		87.52	125.81	201.91	343.11	343.11	343.11	28.9%	442.27	556.37	700.46
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		**136.81**	**178.99**	**261.70**	**408.44**	**408.44**	**408.44**	**#NAME?**	**512.82**	**632.57**	**782.75**
VAT on Services											
Total small household bill:		**136.81**	**178.99**	**261.70**	**408.44**	**408.44**	**408.44**	**#NAME?**	**512.82**	**632.57**	**782.75**
% increase/-decrease			**30.8%**	**46.2%**	**56.1%**	**–**	**–**		**–**	**23.4%**	**23.7%**

References

1 Use as basis 1 000m² erf, 150m² improvements, 1 000 units electricity and 30kl water.

2 Use as basis 300m² erf, 48m² improvements, 498 units electricity and 25kl water.

3 Use as basis 300m² erf, 48m² improvements, 60kw electricity and 6kl water (TO BE CONFIRMED).

KZN234 Umtshezi - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock		7								
Instalment Credit				2,205	9,640	1,140	2,205	13,068	10,641	8,165
Financial Leases			2,059	1,429	860	860	1,000	860	430	–
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	**7**	**2,059**	**3,634**	**10,500**	**2,000**	**3,205**	**13,928**	**11,071**	**8,165**
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	**7**	**2,059**	**3,634**	**10,500**	**2,000**	**3,205**	**13,928**	**11,071**	**8,165**

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

KZN234 Umtshezi - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**10,160**	**10,754**	**16,214**	**18,133**	**18,762**	**18,762**	**26,519**	**26,651**	**29,193**
Equitable share		9,660	9,520	14,979	16,648	17,277	17,277	21,569	24,411	26,893
Municipal Systems Improvement		–	734	735	735	735	735	750	790	800
Finance Management		500	500	500	750	750	750	1,200	1,450	1,500
NDPG - Grant in Kind								3,000		
Provincial Government:		**1,954**	**400**	**2,397**	**8,835**	**2,218**	**2,218**	**9,416**	**7,713**	**8,389**
Health subsidy		1,366		1,334	2,033	2,033	2,033	2,134		
Rates/Museums/Libraries		189		163	6,802	185	185	7,282	7,713	8,389
MAP/Coporate Governance		400	400	900						
District Municipality:		**–**	**100**	**40**	**100**	**100**	**100**	**–**	**–**	**–**
Municipal Systems Improvement Grant		–	100	40	100	100	100			
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]										
Total Operating Transfers and Grants	5	**12,114**	**11,254**	**18,650**	**27,068**	**21,080**	**21,080**	**35,935**	**34,364**	**37,582**
Capital Transfers and Grants										
National Government:		**1,653**	**5,506**	**5,099**	**10,242**	**1,956**	**9,592**	**21,402**	**23,763**	**19,782**
Municipal Infrastructure (MIG)		453	3,706	3,899	7,636	1,000	8,636	8,739	10,510	12,779
NDPG/INEP		1,200	1,800	1,200	2,606	956	956	12,660	13,251	7,000
Hostel Kwezi								3,000	2,400	3,000
Provincial Government:		**–**	**–**	**–**	**–**	**–**	**–**	**7,500**	**10,000**	**10,000**
Community Residential Unity Programme								7,500	10,000	10,000
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Municipal Systems Improvement Grant										
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]										
Total Capital Transfers and Grants	5	**1,653**	**5,506**	**5,099**	**10,242**	**1,956**	**9,592**	**28,902**	**33,763**	**29,782**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**13,767**	**16,761**	**23,749**	**37,310**	**23,036**	**30,672**	**64,837**	**68,127**	**67,364**

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. Total transfers and grants must reconcile to Budgeted Cash Flows

6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

KZN234 Umtshezi - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**10,208**	**10,655**	**3,167**	**3,079**	**18,762**	**18,762**	**26,519**	**26,651**	**29,193**
Equitable share		9,660	9,520	1,498	1,594	17,277	17,277	21,569	24,411	26,893
Municipal Systems Improvement		–	833	1,276	735	735	735	750	790	800
Finance Management		549	302	393	750	750	750	1,200	1,450	1,500
NDPG - Grant in Kind								3,000		
Provincial Government:		**2,615**	**2,849**	**1,843**	**8,835**	**8,904**	**8,904**	**9,416**	**7,713**	**8,389**
Health subsidy		1,836	293	1,334	2,033	2,033	2,033	2,134		
Rates/Museums/Libraries		353	2,209	163	6,802	6,871	6,871	7,282	7,713	8,389
MAP/Coporate Governance		426	347	347						
District Municipality:		**–**	**98**	**42**	**100**	**100**	**100**	**–**	**–**	**–**
Municipal Systems Improvement Grant			98	42	100	100	100			
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]										
Total operating expenditure of Transfers and Grants:		**12,823**	**13,602**	**5,052**	**12,014**	**27,766**	**27,766**	**35,935**	**34,364**	**37,582**
Capital expenditure of Transfers and Grants										
National Government:		**8,828**	**4,030**	**18,895**	**10,242**	**9,592**	**9,592**	**24,399**	**23,761**	**19,779**
Municipal Infrastructure (MIG)		7,628	2,165	3,944	7,636	8,636	8,636	8,739	10,510	12,779
NDPG/INEP		1,200	1,679	1,180	2,606	956	956	15,660	13,251	7,000
Hostel Kwezi			185	13,771						
Provincial Government:		**–**	**–**	**–**	**–**	**–**	**–**	**7,500**	**10,000**	**10,000**
Community Residential Unity Programme								7,500	10,000	10,000
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Municipal Systems Improvement Grant										
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]										
Total capital expenditure of Transfers and Grants		**8,828**	**4,030**	**18,895**	**10,242**	**9,592**	**9,592**	**31,899**	**33,761**	**29,779**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**21,651**	**17,631**	**23,947**	**22,256**	**37,358**	**37,358**	**67,834**	**68,125**	**67,361**

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

KZN234 Umtshezi - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		429	380	488						
Current year receipts		10,160	10,020	15,479	1,650	17,378	21,081	26,519	26,651	29,193
Conditions met - transferred to revenue		**10,588**	**10,401**	**15,966**	**1,650**	**17,378**	**21,081**	**26,519**	**26,651**	**29,193**
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		9,375	903	1,563						
Current year receipts		603	734	2,175	735	735	735	9,416	7,713	8,389
Conditions met - transferred to revenue		**9,978**	**1,637**	**3,738**	**735**	**735**	**735**	**9,416**	**7,713**	**8,389**
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year			–	2						
Current year receipts			100	40	100					
Conditions met - transferred to revenue		**–**	**100**	**42**	**100**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		**20,566**	**12,138**	**19,746**	**2,485**	**18,113**	**21,816**	**35,935**	**34,364**	**37,582**
Total operating transfers and grants - CTBM	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		27,391	24,926	11,111						
Current year receipts		35,020	13,461	3,899	7,636	1,000	8,636	21,399	23,761	19,779
Conditions met - transferred to revenue		**62,411**	**38,387**	**15,010**	**7,636**	**1,000**	**8,636**	**21,399**	**23,761**	**19,779**
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		1,731		20						
Current year receipts		1,200	1,800	1,200	2,606	956	956	7,500	10,000	10,000
Conditions met - transferred to revenue		**2,931**	**1,800**	**1,220**	**2,606**	**956**	**956**	**7,500**	**10,000**	**10,000**
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		**65,342**	**40,187**	**16,230**	**10,242**	**1,956**	**9,592**	**28,899**	**33,761**	**29,779**
Total capital transfers and grants - CTBM	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**85,908**	**52,325**	**35,976**	**12,727**	**20,069**	**31,408**	**64,834**	**68,125**	**67,361**
TOTAL TRANSFERS AND GRANTS - CTBM		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performanc

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

Check opex	10,406	(1,019)	1,418	(24,541)	(10,042)	(6,339)	–	–	–
Check capex	61,036	33,163	(2,665)	(276)	(7,636)	–	–	–	–

UMTSHEZI MUNICIPALITY – BUDGET 2010/2011

QUALITY CERTIFICATE

I, Ms P.N. Njoko, the Municipal Manager of uMtshezi Municipality, hereby certify that the 2010/11 annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the 2010/11 annual budget and the supporting documentation are consistent with the Integrated Development Plan of the municipality.

Name: Ms P.N. Njoko
Municipal Manager of uMtshezi Municipality, KZ234

Signature:_____

Date: _____

DETAILED OPERATING BUDGET

UMTSHEZI MUNICIPALITY

	BUDGET 2010/11 R
EXPENDITURE	
EMPLOYEE/COUNCILLORS RELATED COST	
EMPLOYEE SALARIES AND ALLOWANCES	
1010010 ANNUAL BONUS	3,097,036
1011010 HOUSING SUBSIDY	1,127,211
1014220 OTHER ALLOWANCES	23,119
1014510 PERFORMANCE BONUSES	256,000
1015110 REDEMPTION OF LEAVE	250,828
1015410 SALARIES & WAGES	33,163,457
1015480 STANDBY & OVERTIME	1,524,326
1016310 VEHICLE ALLOWANCE	1,157,919
1019990 **SUB-TOTAL EMPLOYEE SAL AND ALLOWANCES**	40,619,896
EMPLOYEE SOCIAL CONTRIBUTIONS	
1031810 GROUP LIFE INSURANCE GENERAL	193,613
1031910 INDUSTRIAL COUNCIL LEVY	21,550
1031920 INSURANCE UNEMPLOYMENT	388,207
1033510 MEDICAL AID SCHEME	1,785,885
1033910 PENSION FUNDS	4,249,742
1039990 **SUB-TOTAL SOCIAL CONTRIBUTIONS**	6,638,997
REMUNERATION OF COUNCILLORS	
1050610 CELL PHONE ALLOWANCE	138,765
1052110 HOUSING ALLOWANCE	0
1053510 MEDICAL AID SCHEME - COUNCILLORS	6,000
1053910 PENSION CONTRIBUTIONS - COUNCILLORS	270,000
1054510 PERSONAL FACILITY	0
1055410 SALARIES - MEMBERS	2,659,500
1055420 SALARY - MAYOR	0
1055710 TRAVEL ALLOWANCE	690,000
1059990 SUB- TOTAL COUNCILLORS REMUNERATION	3,964,265
1059995 **TOTAL EMPLOYEE/COUNCILLORS RELATED COST**	51,223,179
GENERAL EXPENDITURE	
GENERAL EXPENDITURE - DEPARTMENTS	
1090005 ADMINISTRATION & SUPERVISION	0
1090010 ADVERTISEMENTS	78,300
1090015 AUDIT FEES (EXTERNAL)	750,000
1090016 AUDIT FEES INTERNAL	550,000
1090300 BANK CHARGES	132,107
1090305 BANK OVERDRAFT INTEREST	70,000
1090335 BURSARIES - GRANT IN AID	20,000
1090340 BURSARIES STAFF	40,000
1090600 CARTAGE	1,500
1090605 CHEMICALS	23,000
1090610 CHRISTMAS DECORATIONS	0
1090625 CONSULTANT FEES (MONITORING)	300,000
1090640 CO-OPS SUPPORT	0
1091210 ENTERTAINMENT & RECEPTIONS	13,600
1091225 EXCESS / PAYMENTS INSURANCE CLAIMS - GEN	8,265
1091230 EXCESS / PAYMENTS INSURANCE CLAIMS - VEH	65,660
1091235 EXPENDITURE FIN. MANAGEMENT GRANT	750,000
1091505 FUEL & OIL	1,167,140
1091525 FERTILIZER & CHEMICALS	40,000
1092310 HIV/AIDS PROGRAMME	0
1092405 IDP PMS	40,000
1092410 INDIGENT BURIALS - CONTRIBUTIONS	210,000
1092420 INSURANCE GENERAL	355,751
1092425 INSURANCE GENERAL - W.C.A.	120,351
1092465 INVENTORY ITEMS	25,600
1092605 KEEP UMTSHEZI CLEAN	855,000
1093305 LEGAL FEES	100,000
1093310 LEVIES/MEMBERSHIP FEES	200,000
1093315 LEASE ON FIRE ENGINE	550,000
1093320 LICENSES	57,131
1093325 LICENCE FEES RENEWALS	141,692
1093326 LICENCE & ROADWORTHINESS	9,925
1093335 LOST BOOKS	0
NDPG FEASABILITY	3,000,000
1094505 PEST CONTROL	2,348
1094510 POSTAL SERVICES(POSTAGE & TELEGRAMS)	166,083
POUND ESTABLISHMENT	20,000
1094520 PRINTING & STATIONERY	303,752
1094525 PROMOTIONS	0
1094535 PUBLICITY	0
1094545 PURCHASE OF BOOKS	0
1094550 PURCHASE OF REFUSE BAGS	80,000
1095120 REFRESHMENTS	5,000
1095128 Z.M.S. COMMISSION	0
1095135 RENT/HIRE - OFFICE EQUIPMENT & OTHER	112,100
1095140 RENT - PLANT & VEHICLES	110,000
1095405 SPORTS AND RECREATION	18,000
1095410 SKILLS DEVELOPMENT LEVY	312,377
1095418 SOFTWARE MAINTENANCE	172,500
1095420 STATE HEALTH EXPENSES	121,495
1095445 SUBSISTENCE AND TRAVELLING	50,000
1095450 SUNDRIES	10,000
1095460 SPECIAL PROGRAMMES	0
1095465 SMME SUPPORT	0
1095705 TELEPHONE	900,000
1095706 TRAINING(STAFF)	80,000
1095750 TOURISM	10,000
1096005 UNIFORMS AND PROTECTIVE CLOTHING	135,272
1096010 UPDATING ASSET REGISTER	0
1096110 VALUATION ROLL EXPENSES	50,000
1099990 **SUB-TOTAL GENERAL EXPENSES DEPARTMENTS**	12,394,160

UMTSHEZI MUNICIPALITY

	BUDGET 2010/11
GENERAL EXPENSES - BULK PURCHASE	
1144515 PURCHASE OF ELECTRICITY	98,242,000
1149990 **SUB-TOTAL GENERAL EXPEN BULK PURCHASE**	98,242,000
GENERAL EXPENSES - CONTRACTED SERVICES	
1160620 CLEANING SERVICES	0
1160660 CONTRACT SERVICES (GRASS CUTTING)	180,000
1162020 LABOUR SECURITY	0
1165420 SECURITY (MONITORING OF ALARMS)	1,777,455
1169990 **SUB-TOTAL GENERAL EXPEN - CONTR SERVICES**	1,957,455
LOSS ON DISPOSAL OF PROP PLANT & EQUIP	
1183380 LOSS ON DISPOSAL OF PROP PLANT & EQUIP	0
1189990 **SUB-TOTAL LOSS ON DISPOSAL OF PROP PLANT**	0
COLLECTION COST	
1200630 COLLECTION FEES	0
1209990 **SUB-TOTAL COLLECTION COST**	0
GRANTS & SUBSIDIES PAID - OPERATING	
1219990 SUB-TOTAL GRANTS & SUBSIDIES PAID - OPER	0
GRANTS & SUBSIDIES PAID - CAPITAL	
1229990 **SUB-TOTAL GRANTS & SUBSIDIES PAID - CAPI**	0
INTEREST EXPENSES EXTERNAL BORROWINGS	
1242430 INTEREST TO INCA	0
1242435 INTEREST - OTHER	0
1242510 INTEREST DBSA (10M)	547,001
1242520 INTEREST DBSA (2.7M MPRA)	166,300
1242530 INTEREST WESBANK	250,000
1242610 REDEMPTION EXTERNAL	0
1243000 INTEREST - (D.C.D)	0
1243010 REDEMPTION - (D.C.D)	0
1243020 INTEREST - (P.I.F. ADV)	0
1243030 REDEMPTION - (P.I.F. ADV))	0
1249990 **SUB-TOTAL INTEREST EXPENSES EXTERNAL BOR**	963,301
1269995 **TOTAL GENERAL EXPENSES**	113,555,916
REPAIR AND MAINTENANCE - MUNICIPAL ASSET	
1280340 BUILDINGS - R&M	100,000
1280610 ELECTRICITY NETWORKS	2,500,000
1280910 FURNITURE & EQUIPMENT - R&M	150,000
1281010 GROUNDS & FENCES - RM	50,000
1281210 INSTALLATIONS	22,760
1281610 PLANT AND EQUIPMENT - R&M	150,000
1282010 RAILWAY LINES	45,000
1282080 ROADS DRAINS & PAVEMENTS	3,010,000
1282110 SERVICES CONNECTIONS	0
1282210 TRAFFIC SIGNS	50,000
1282410 VEHICLES - R&M	100,000
1289995 **TOTAL REPAIR AND MAINTENANCE - MUNICIPAL**	6,177,760
INTER-DEPARTMENTAL CHARGES	
1300550 DEPARTMENTAL: ELECTRICITY	236,372
1300950 DEPARTMENTAL: RATES	0
1300980 DEPARTMENTAL: REFUSE REMOVAL	16,200
1301050 DEPARTMENTAL: SEWER	63,000
1301550 DEPARTMENTAL: WATER	102,000
1309995 **TOTAL INTER-DEPARTMENTAL CHARGES**	417,572
DEPRECIATION	
1320950 DEPRECIATION ON ASSETS	27,100,000
1322450 IMPAIRED LOSS ON ASSETS	0
1329995 **TOTAL DEPRECIATION**	27,100,000
TRANSFER TO AND FROM WORKING CAPITAL	
1345770 TRANSFER TO WORKING CAPITAL	0
1345775 TRANSFER FROM WORKING CAPITAL	0
1349995 **TOTAL TRANSFERS TO & FROM WORKING CAPITA**	0
TRANSFERS TO AND FROM PROVISIONS	
1360600 CONTRIBUTIONS TO BAD DEBTS RESERVE	6,000,000
1360670 CONTRIBUTIONS TO LEAVE PROVISION	0
1360675 CONTRIBUTION FROM LEAVE PROVISION	0
1360700 CONTRIBUTIONS TO COUNCIL	0
1360710 CONTRIBUTIONS TO MM	0
1361000 CONTRIBUTION TO INDIAN MAINT. RESERVE	0
1362000 CONTRIBUTION TO COLOURED MAINT. RESERVE	0
1369995 TOTAL TO & FROM PROVISIONS	6,000,000
1389997 **SUB-TOTAL EXPENDITURE (GROSS)**	204,455,427
LESS : AMOUNTS CHARGED OUT	
1401010 LESS : AMOUNTS CHARGED OUT - ELECTRICITY	0
1401110 LESS : AMOUNTS CHARGED OUT - GENERAL	0
1401210 LESS : AMOUNTS CHARGED OUT - SAL/WAGES D	-2,836,427
1401290 LESS : AMOUNTS CHARGED OUT - STORES HAND	-110,628
1401610 LESS : AMOUNTS CHARGED OUT - VEH/PLANT D	-671,261
1401910 LESS : AMOUNTS CHARGED OUT - WATER SERVI	0
1409995 TOTAL AMOUNTS CHARGED OUT	-3,618,316
1459998 **TOTAL EXPENDITURE (NETT)**	200,867,111

UMTSHEZI MUNICIPALITY

OPERATING INCOME

	BUDGET 2010/11
PROPERTY RATES	
2031010 PROPERTY RATES CHARGES	-57,189,000
2039995 **SUB-TOTAL PROPERTY RATES**	-57,189,000
PEN. IMPOSED & COLLECTION CHARGES ON RAT	
2041010 PEN. IMPOSED & COLLECTION CHARGES ON RAT	-5,357,000
2049995 **SUB-TOTAL PEN. IMPOSED & COLLEC CHARGES**	-5,357,000
SERVICE CHARGES	
2051510 REFUSE REMOVAL CHARGES	-5,222,000
2051550 REFUSE REMOVAL CHARGES BULK CONTRACT	0
2051610 SALE OF ELECTRICITY BULK	-105,270,629
2051620 SALE OF ELECTRICITY COMMERCIAL	-2,975,349
2051630 SALE OF ELECTRICITY DEPARTMENTAL	-792,019
2051640 SALE OF ELECTRICITY DOMESTIC	-17,744,496
2059995 **SUB-TOTAL SERVICE CHARGES**	-132,004,493
OPERATING GRANTS AND SUBSIDIES	
2121010 DEPARTMENT OF HEALTH	
2121110 EQUITABLE SHARE	-21,569,000
2121310 FINANCE MANAGEMENT GRANT	-1,200,000
2121710 SUBSIDY PROVINCE	-9,416,000
NDPG GRANT IN KIND	-3,000,000
2121720 MUNICIPAL ASSISTANCE PROGRAMME (MAP)	
2121900 NAT ELECTRIFICATION PROGRAMME	
2122010 GRANT COUNCILLOR RENUMERATION	
2122015 GRANT FREE BASIC SERVICES	
2122020 GRANT FREE BASIC INDIGENTS	
2122025 GRANT FREE BASIC ALT. ENERGY	
2122030 GRANT MUNICIPAL SYSTEM IMPR	
2122040 GRANT INCOME FROM RATES	-750,000
2129995 **SUB-TOTAL OPERATING GRANTS AND SUBSIDIES**	-35,935,000
CAPITAL GRANTS AND SUBSIDIES	
2140001 GRANT MIG FUNDS	-8,739,000
2141010 GRANT DEPT OF MINERAL & ENERGY (DME)	-660,000
2142010 NATIONAL GOVERNMENT- CAPITAL GRANTS	-12,000,000
2143000 UPGRADE HOSTEL & REDEVELOPMENT	
2143010 PROVINCIAL GOVERNMENT- CAPITAL GRANTS	
COMMUNITY RESIDENTIAL UNITY PROGRAMME	-7,500,000
2149995 **SUB-TOTAL CAPITAL GRANTS AND SUBSIDIES**	-28,899,000
FINES	
2170810 FINES - GENERAL	-4,135
2170860 FINES - TRAFFIC	-288,600
2171110 RATES - PENALTIES	
2179995 **SUB-TOTAL FINES**	-292,735
INTEREST EARNED - EXTERNAL INVESTMENTS	
2200810 CURRENT AND GENERAL	0
2201110 INVESTMENTS	0
2202010 LOANS - EXTERNAL	0
2209995 **SUB-TOTAL INTEREST EARNED-EXTERNAL INVES**	0
INTEREST EARNED - OUTSTANDING DEBTORS	
2221110 INTEREST SUNDRY LOANS	-5,000
2221910 LATE PAYMENT	-232,232
2221930 LOANS - INTERNAL	0
2229995 **SUB-TOTAL INTEREST EARNED-OUTSTANDING DE**	-237,232

UMTSHEZI MUNICIPALITY

	BUDGET 2010/11
RENT FACILITIES AND EQUIPMENT	
2250010 RENT - ACTIVITIES ROOM	0
2250050 RENT - CROCKERY	0
2250090 RENT - GOLF CLUB - (LEASE)	0
2250110 RENT - HALL	-300,000
2250140 RENT - I.A. LIBRARY	0
2250190 RENT - NURSERY	0
2250210 RENT - OTHER	-430,000
2250310 RENT - PLAY CENTRE	0
2250340 RENT - PROJECTION ROOM	0
2250500 RENT - STAFF HOUSING	-109,620
2250510 RENT - STAFF PARKING	0
2250520 RENT - SPORT FIELDS	0
2259995 **SUB-TOTAL RENT FACILITIES AND EQUIPMENT**	-839,620
LICENSES AND PERMITS	
2269995 SUB-TOTAL LICENSES AND PERMITS	0
GAIN ON DISPOSAL OF PROP PLANT & EQUIP	
2334560 PROFIT ON THE SALE OF ASSETS	0
2339995 **SUB-TOTAL GAIN ON DISPOSAL OF PROP PLANT**	0
OTHER INCOME	
2360005 ADMINISTRATION CHARGES DEBTORS	-1,675
2360010 ADMINISTRATION FEES PRIVATE WORK	-33,072
2360015 ADMISSION FEES	-6,982
2360050 AGRICULTURAL LEASES	-3,000
2360100 BATH HIRE	-2,687
2360120 BUILDING PLANS & INSPECTIONS	-24,652
2360130 BURIAL FEES	-50,000
2360220 CASHIERS - SURPLUSES	-2,000
2360230 CLEARANCE CERTIFICATES	-5,000
2360235 CONNECTION FEES	-10,000
2360260 CONTRIBUTION EX ELECT. SERVICES	-520,980
2360325 DISCOUNT RECEIVED	-3,000
2360326 DISCONNECTION/RECONNECTION FEES	-10,000
2360400 ENCROACHMENTS & HOARDINGS	-20,000
2360550 FIRE BRIGADE FEES	0
2361005 LICENCES : APPLICATION DRIVERS	-2,493,697
2361010 LICENCES : DUPLICATES	-7,000
2361015 LICENCES : APPLICATION LEARNERS	-695,493
2361025 LICENCES : LICENCE RENEWALS	-714,530
2361030 LICENCES : ROADWORTHY CERT. ISSUED	-368,900
2361035 LICENCES : VEHICLE REGISTRATIONS	-44,620
2361040 LICENCES : SUSPENSIONS	-10,000
2361050 LICENCES : TEMPORARY PERMIT	-231,059
2361055 LICENCES : FITNESS CERT.	-8,878
2361060 LICENCES : INSTRUCTORS CERTIFICATE	-10,623
2361080 LOST BOOKS	0
2361300 PROFIT RECHARGEABLE WORKS	-20,000
2361505 REPAIR TO INSTALLATIONS	-6,772
2361595 SALE OF LAND	-50,000
2361600 SALE OF PHOTOCOPIES	0
2361615 SALE OF VALUATION ROLL & APPEALS	0
2361630 SECTIONAL TITLE FEES	0
2361640 SIGN DISPLAY FEES	0
2361670 SPECIAL CONSENT APPL. FEES	0
2361675 STAFF HOUSING RATES	-5,000
2361680 SUBSCRIPTIONS	0
2361685 SUNDRY INCOME	-10,000
2361740 TRADE LICENSES	-1,080
2362100 VALUATION CERTIFICATE FEES	-100
2368000 ADMIN. FEES: 23 INDIAN	0
2368001 ADMIN. FEES: 117 INDIAN	0
2368004 ADMIN. FEES: 59 INDIAN	0
2368005 ADMIN. FEES: 10 COLOURED	0
2368006 ADMIN. FEES: 25 COLOURED	0
2368007 ADMIN. FEES: 60 COLOURED	0
2368008 ADMIN. FEES: 50 INFILL	0
2368009 ADMIN. FEES: 13 SELF HELP	0
2368010 ADMIN. FEES: INDIVIDUAL LOANS	0
2368012 RATES INCOME	0
2369995 **SUB-TOTAL OTHER INCOME**	-5,390,000

UMTSHEZI MUNICIPALITY

	BUDGET 2010/11
DIVIDENDS RECEIVED - EXTERNAL ENTITIES	
2390990 DIVIDENDS	0
2399995 SUB-TOTAL DIVIDENDS RECEIVED-EXT. ENTITI	0
2429997 SUB-TOTAL OPERATING INCOME	-162,921,168
	-265,144,280
LESS : INCOME FOREGONE	
2452490 INCENTIVE CONSUMER ACCOUNTS	
2452495 INCOME FOREGONE	25,857,000
2459995 SUB-TOTAL INCOME FOREGONE	25,857,000
2479995 TOTAL DIRECT OPERATING INCOME	-240,287,280
INTERNAL TRANSFERS	
2509995 SUB-TOTAL INTERNAL TRANSFERS	
2559998 TOTAL OPERATING INCOME	-240,287,280
STATEMENT OF FINANCIAL PERFORMANCE	
OPERATING SURPLUS / DEFICIT	
3010001 TOTAL EXPENDITURE	200,867,111
3010002 TOTAL OPERATING INCOME	-240,287,280
3019995 TOTAL OPERATING SURPLUS / DEFICIT	-39,420,169